REPORTS

ON

THE SETTLEMENT

OF

THE LAND REVENUE

OF

THE PROVINCES

UNDER

THE MADRAS PRESIDENCY

FOR FUSLY 1276 (1866-67.)

MADRAS:

PRINTED AND PUBLISHED FOR THE BOARD OF REVENUE.

1869.

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REVENUE DEPARTMENT.

PROCEEDINGS OF THE MADRAS GOVERNMENT.

Read the following Proceedings of the Board of Revenue:—

Submitting Annual Report on the settlement and collections of revenue of the Madras Presidency for Fusly 1276. (Here enter 10th July 1868, No. 5,069.)

ORDER THEREON, 22nd December 1868, No. 3,200.

Land Revenue.

IN these Proceedings the Board of Revenue report on the settlement and collections of the revenues of the Presidency in Fusly 1276 (A. D. 1866-67). The usual explanatory Statements for the year are submitted, accompanied by six quinquennial statistical returns.

2. The gross receipts of the year amounted to Rupees 655,33,357, which is the highest revenue yet realised in any one year. The increase of Rupees 35,03,279 over the gross receipts of Fusly 1275 is the result partly of a large decrease in the remissions granted in Fusly 1276, and partly of a considerable increase in the Abkarry and Salt revenues, and of the levy of the new License-tax. The charges of the year amounted to Rupees 59,11,279, showing a net decrease of Rupees 3,21,107 below the charges of Fusly 1275. The net revenue was thus Rupees 596,22,078 against Rupees 557,97,692 in Fusly 1275.

	RS.
Fusly 1271	610,81,862
" 1272	619,34,711
" 1273	680,78,437
" 1274	627,67,191
" 1275	620,30,078

3. SEASON.—The season was on the whole unfavorable for agricultural operations, although a much better year than the previous one. The rain-fall in the northern and southern districts was abundant, but not altogether seasonable. The inland districts, however, were suffering considerable distress at the beginning of the year. The previous south-west monsoon had been a failure, and drought was experienced everywhere. Water was scarce even for domestic purposes, and agricultural operations were suspended. Employment was, however, provided for the able-bodied poor, and relief-houses established for those unable† to work, until the setting in of the north-east monsoon in the middle of October enabled the ryots to resume their agricultural avocations. This monsoon was copious in all districts, except parts of Tanjore and Madura. The crops secured in the north were unusually heavy, but the south-west monsoon, on which the western coast districts are dependant, commenced late, and the early showers were scanty.

4. SANITARY CONDITION.—The usual epidemics—namely, cholera, small-pox, and fever, prevailed to some extent in all the districts during the year The character of the season and the scarcity of food and water at the commencement of the year had their usual injurious effects on the health of the people. The mortality, as given in the Death Returns, amounted to 22·35 per mille, ranging from thirty-six and thirty-four per mille in Ganjam and Bellary, to fourteen and fifteen per mille in Tinnevelly and Coimbatore.

5. The deaths among cattle were numerous, murrain having prevailed to a certain extent. The cattle in Trichinopoly and Salem Districts are, however, said to have been singularly healthy.

6. PRICES.—The high prices of grain, which had ruled during the latter portion of the previous year, rose even higher during the first half of the year under report, and the average

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prices of the year were higher than the averages of 1865-66. The increase ranged from fourteen to thirty-one per cent. in most grains, but there was a decrease in the price of cumboo of eleven per cent. The increase in Bellary in the price of second sort paddy was 82 Rupees per garce.

7. Ryots' holdings.—The extent of the land retained in their puttahs by the ryots for the Fusly, in the eighteen districts, (South Canara being excluded,) was acres 185,14,593, assessed at Rupees 335,56,515, against acres 182,43,639, assessed at Rupees 337,57,269 in Fusly 1275.

	Acres.
Increase under dry lands	2,77,652
Decrease under wet do.	6,698
Net increase...	2,70,954

	Rs.
Dry lands	46,834
Wet do.	1,53,920
Total...	2,00,754

The increase in the extent occurred wholly in dry lands, as there was a falling off in the quantity of wet lands retained in the puttahs. The net result was an increase of 2,70,954 acres, as shown in the margin. There was, however, a decrease of Rupees 2,00,754 in the assessment payable on these lands. The decrease under wet land, both in extent and assessment, was the result of the adverse character of the season in several districts. The figures in regard to dry lands, showing as they do a large increase in the extent occupied, against a decrease in the assessment, appear at first sight anomalous. The Board explain that there was a large increase of Rupees 4,26,735 in the gross assessment spread over several districts, but that this was counterbalanced by the large decrease of Rupees 4,25,805 in the district of Godavery. Of this sum, however, it is explained that nearly three lacs of Rupees was a merely nominal decrease, being the assessment of unsurveyed lands in the bed of the Godavery, and of unsurveyed and unassessed villages and lands in that district, which has been this year transferred from the head "Ryotwar" to "Miscellaneous." In previous years the assessment paid for these lands had been credited to the gross assessment of the holdings, though their area had never been included in the gross area of the holdings. A portion of the decrease is, however, due to the adoption of the reduced rates of assessment under the new settlements in some districts. The increase in the extent of dry land occupied is owing to the large tracts of waste lands taken up. The Board point out that in the district of Coimbatore alone the increase in the occupied lands amounts to acres 1,08,642, bearing an assessment of Rupees 91,551.

8. Ryotwar Settlement.—The actual Ryotwar Settlement amounted to Rs. 348,34,117 against Rupees 340,45,388 in Fusly 1275, according to the table given in paragraph 27 of the Board's Report as shown below:—

	Fusly 1275.	Fusly 1276.
	Rs.	Rs.
Holdings	337,57,267	335,56,515
Deduct waste remitted.	10,60,245	5,47,164
Remainder...	326,97,022	330,09,351
Second crop assessment	5,38,959	5,04,524
Additional do.	4,68,520	4,96,678
Water-tax	8,70,144	8,27,894
Revenue of South Canara	13,76,296	13,79,731
	359,50,941	362,18,178
Deduct remissions.	19,05,553	13,84,061
Remainder...	340,45,388	348,34,117

9. But the Board state the Ryotwar demand at Rupees 349,58,845 in paragraph 37, leaving the difference of Rupees 1,24,728 unexplained. The Government observe, however, from Statement No. 3, that it is owing to the addition to the Ryotwar demand proper of sundry items "improperly included" in that demand by the Collector of Tinnevelly, but excluded by the Board from the body of the Statement, as well as to the deduction of the Water-tax in the Kistna Dis-

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trict, added to the Ryotwar demand in the Collectors' Statements, but transferred to Miscellaneous by the Board. The Board's figures will be adopted for comparison; but the Government trust that they will issue strict instructions to the Collectors to avoid errors in the classification of the several items in future.

	RS.
Fusly 1276	349,58,845
,, 1275	341,76,420
	7,82,425

10. The increase of Rupees 7,82,425 in the Ryotwar Settlement, notwithstanding a decrease of Rupees 2,00,752 in the assessment of the holdings, is the result of the variations in the minor items, as shown in the subjoined table:—

	Increase. RS.	Decrease. RS.
Holdings	....	2,00,752
Decrease under waste remitted	5,13,081	....
Second crop assessment	....	34,435
Additional do.	28,158	....
Water-tax	....	42,250
Revenue of South Canara	3,435	....
Decrease in remissions	5,21,492	....
Difference in sundry items improperly included under Ryotwar in the Tinnevelly District	2,978	....
Water-tax transferred to Miscellaneous	....	9,282
	10,69,144	2,86,719
Net	7,82,425	

11. It would seem from this table that the net increase was the result of a large decrease in the remissions, and an increase under "additional assessment," and not of any extension in the breadth of cultivation as remarked by the Board in paragraph 40.

12. Remissions.—The remissions allowed this year were very moderate. The deductions on account of Road and Village Service Cesses in those districts in which they are included in the assessment, are shown under the general head of Remissions for purposes of account, and excluding these, as well as other items paid from the collections under certain stipulations and the fixed remissions, the *bona fide* remissions of the year are shown in the margin. The large decrease is owing to the rules regulating remissions having been strictly enforced, except in the districts in which the failure of the rains rendered special relaxation necessary.

	Fusly 1275. RS.	Fusly 1276. RS.
Waste remissions	10,60,245	5,47,164
Occasional remissions allowed with reference to the season.	10,87,545	5,70,761

13. Peishcush.—The demand under this head amounted to Rupees 51,26,622 in Fusly 1276 against Rupees 51,33,242. The decrease of Rupees 6,620 is chiefly owing to the Vissannapettah Estate having come under the direct management of Government, and partly to the reduction of the Peishcush of the Muttyalpadu Estate, in consequence of the resumption of certain Russums.

	RS.
Fusly 1276	6,69,888
,, 1275	6,55 150
Increase	14,783

14. Shrotriem and Inam Jodi.—There was an increase of Rupees 14,733 under Shrotriem and Inam Jodi, the result in the main of the additional quit-rent imposed by the Inam Commissioner on Inams enfranchised during the Fusly.

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15. MISCELLANEOUS.—The demand under Land Revenue Miscellaneous amounted to Rupees 33,53,676 against Rupees 31,71,206. The increase of Rupees 1,82,471 is owing chiefly to the transfer to this head of the rents of unassessed lands in the bed of the Godavery referred to above, but partly also to a large extent of land having been cultivated after the close of the settlement, and to certain Russums in the Nellore District having been, for the first time, credited to "Land Revenue Miscellaneous."

16. LAND REVENUE DEMAND.—The total Land Revenue Demand was Rupees 441,09,027, or Rupees 9,73,009 more than that of Fusly 1275.

	Fusly 1275. Acres.	Fusly 1276. Acres.
Sugar-cane	41,148	36,788
Cotton	18,95,697	13,16,944
Indigo	1,51,542	1,06,518

17. SPECIAL PRODUCTS.—The cultivation of the special products, sugar-cane, cotton, and indigo, shows a decrease under all heads, the result partly of the dullness of the market, and partly of the failure of seasonable rains.

18. SUNDRY SOURCES.—The demand on account of Sundry Sources of revenue is shown in the subjoined table:—

Items.	Fusly 1275.	Fusly 1276.	Difference.
	RS.	RS.	RS.
Abkarry	40,91,764	54,61,340	+ 13,69,576
Income Tax	67,339	1,753	— 65,586
License Tax	....	2,56,290	+ 2,56,290
Salt	102,85,487	115,87,979	+ 13,02,492
Sea Customs	19,45,425	20,68,505	+ 1,23,080
Land Customs	1,23,979	1,25,830	+ 1,851
Stamps	31,49,219	30,56,643	— 92,576

19. ABKARRY.—The increase under Abkarry is as usual, owing to the greater competition for the farms in several districts.

20. INCOME AND LICENSE-TAXES.—The variations under Income and License-taxes need no special explanation. The former was in operation for only one month in the Fusly, and the latter was introduced from 1st May 1867.

	RS.
Average of the last five years	82,51,075
Fusly 1275	102,85,487
Fusly 1276	115,87,979

21. SALT.—The Salt revenue shows an increase of upwards of thirteen lacs over the proceeds of Fusly 1275, and of Rupees 33,36,904 over the average revenue of the last five years. This large increase has occurred notwithstanding an enhancement of the tax, and must be viewed as highly satisfactory. The total sales of the year, however, amounted to only 74,58,492 Indian Maunds against 81,11,617 Indian Maunds in the previous year, as the sales for export were reduced from Indian Maunds 13,69,142 in Fusly 1275 to Indian Maunds 3,83,370 in the Fusly under report. The sales for consumption in the country show an increase of Indian Maunds 3,63,847. This improvement must be ascribed to the extension of the railways, and the more efficient administration of the department.

	Fusly 1275. I. MDS.	Fusly 1276 I. MDS.
Home consumption	33,35,531	34,11,149
Inland do.	33,38,403	35,84,818
Sold to French Govt.	37,341	79,155
	67,11,275	70,75,122

22. The charges of the Salt Department in the Fusly amounted to Rupees 14,14,280 against Rupees 16,11,160 in Fusly 1275. A large portion of the decrease is owing to a much smaller quantity of salt having been purchased for South Canara, in consequence of a large stock of the previous year's salt remaining on hand. There was a large decrease in the charges of this department in the Madras District also, in consequence of the salt being obtained chiefly from those pans where the rates paid to the manufacturers are low.

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	RS.
Fusly 1276	101,70,053
„ 1275	86,77,539
Average of five years	82,51,075

23. The net Salt revenue of the year amounted to Rupees 101,70,053, showing an increase of Rupees 14,92,514 above the net revenue of Fusly 1275, and of Rupees 19,18,978 above the average net revenue of the previous five years

South Arcot	10·37 per cent.
Madras	7·78 do.
Kistna	6·85 do.
Godavery	5·46 do.

24. The wastage of salt in the districts noted in the margin, and especially in South Arcot, was large. The attention of the Collectors should be directed to the matter. The Acting Collector of Vizagapatam states in his report that the wastage "has come down remarkably from 10½ to 2½ per cent.," owing chiefly to a warning given to all Superintendents "that if the per-centage of wastage should exceed five per cent. in any Cotaur during the year, the Superintendent of that division would be removed from his appointment, unless, of course, he showed good cause for the contrary." Sanction is granted for writing off the wastage of Fusly 1276, amounting to Indian Maunds 171,053-19-0.

25. Sea and Land Customs.—The increase under Sea and Land Customs requires no particular explanation; it is the result of the increase of trade in certain articles.

26. Stamps.—The decrease under Stamps is owing to the sales in Fusly 1275 having been unusually large, in consequence of the large number of documents requiring renewal within the period allowed by the Registration Act.

27. Demand, Collection, and Balance.—The total current demand on account of all sources of revenue amounted to Rupees 666,67,367. Of this, the sum of Rupees 622,88,917, or a little more than 93 per cent., was collected within the Fusly, and the subsequent collections up to December 1867 amounted to Rupees 33,69,636, leaving the balance of Rupees 10,08,814, or a little more than 1½ per cent.

	RS.
Land Revenue	441,09,027
Sundry sources	225,58,340
	666,67,367

28. The Board have entered into a full explanation of the causes for the outstanding balance under each head of revenue, and there is little for Government to notice. They must, however, remark that the explanation accounting for the Abkarry balances in some of the districts cannot be deemed quite satisfactory. The balance in Bellary was large, and though one of the reasons assigned—namely, the absence of a demand for liquor during the famine months, is deserving of consideration, the great competition at the bidding for the contracts ought not to influence the Collectors in recovering, by legal process, the rent of the farms. When the competitors see that no indulgence will be shown, they will be more careful in bidding for the farms, and any relaxation of the rules in favor of the renters must also be unjust to the unsuccessful and perhaps more substantial bidders. The Collector of Madura states that a considerable sum is likely to be irrecoverable, as the renters "are not men of substance." If the rules for the security to be lodged and the payment of the kists in time are enforced, so as not to allow the value of the security to be depreciated by the outstanding balances, the Government do not see how any material loss of revenue can occur on this account.

29. The collection of the revenue* of the Neilgherry Talook is as unsatisfactory as ever, as in Fusly 1275 no portion of the revenue of lands held by Europeans was collected within Fusly 1276, and on the 30th of September 1867 more than half the balance was still left unrealised. The Commissioner will be requested to give his special attention to this subject, with reference to the orders repeatedly issued by Government. The Board have not submitted to

* Demand.

Ryotwar.

	RS.
On lands held by Burghers and other Hill tribes.	16,895
Do. by Europeans and East Indians	7,756
	24,651
Miscellaneous	4,256
Total	28,907
Collection up to September 1867	24,301
	4,606

Vide also Order, dated 9th March 1868, No. 615.

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Government the information required on the subject in paragraph 21 of their Proceedings, dated 25th September 1867, No. 2,244.

	RS.	RS.
Demand...	......	44,12,473
Collection......	32,44,440	
Remissions...	1,49,149	
Subsequent collections and remissions...	2,02,517	
		35,96,106
Balance...		8,16,367

30. *Demand, Collection, and Balance of Arrears.*—The total demand on account of arrears for the whole Presidency amounted to Rupees 44,12,473 at the beginning of Fusly 1276, and the balance left uncollected at its close was Rupees 8,16,367, as shown in the margin. Of this amount, the sum of Rupees 1,42,860 is reported by the Board to be irrecoverable. Sanction has already been granted for writing off the accounts the sum of Rupees 27,200-7-5, the balance in Ganjam, the remission of which was authorised by the Order of Government, dated 9th April 1867, No. 823, and authority is now given for writing off the remainder Rupees 1,15,659-13-4.

Order, dated 6th October 1868, No. 2,569.

31. The Fuslywar Statement of balances, appended to paragraph 87 of the Board's report, shows that there are several old items unadjusted in the Tinnevelly District. The Board should have explained the causes which retard the final settlement of these balances.

32. The extent to which the coercive process was used during the year is shown in the margin. The increase in the number of cases, as compared with Fusly 1275, appears to be more the result of the larger revenue of Fusly 1276 than to any unnecessary recourse to law.

	Fusly 1275	Fusly 1276.
Number of ryots against whom processes were issued...	42,872	52,997
Revenue realised by actual sales...	65,709	81,219

33. As to the quinquennial returns, most of the figures in Statements A. and B. must be viewed more as approximations than actuals, as many districts are still unsurveyed. At the same time a little more care in their preparation would render them very useful for the purpose of comparison. Statement C. shows that there are comparatively much fewer irrigation works out of repair than in 1861-62. It appears, however, that there are still 48,148 wells classed as *Government* wells, and the Board will be requested to explain the grounds of this classification.

34. Statement D. has been prepared with care. It gives a population of a little over 26½ millions (exclusive of the Town of Madras), the number of houses being a little under six millions. Since the census taken in 1862, there has been an increase of nearly two and a half millions in the population, or about twenty per mille per annum, which must be viewed as an indication of progressive prosperity. The Hindoos have increased in numbers during the five years by ten and a half per cent., the Mahomedans by nine per cent., and the Christians by twelve per cent.

35. Statements E. and F. show that the number of ryots holding from Government have increased by upwards of half a million, standing at upwards of two millions and a quarter against about a million and three-quarters in 1862. The number of ryots, holding single puttahs, paying less than Rupees 30 for their holdings, has risen by about 35,000, whereas the number holding puttahs for land assessed at more than Rupees 30 has only increased by about 5,000. These results would seem to militate against the supposition that reductions of assessment would have the effect of amalgamating small holdings and creating a class of wealthy land-holders. The decrease in agricultural stock is very unsatisfactory, when the large increase of cultivation which has taken place during the last five years is taken into account. The Board's special attention has, however, been called to this question in the Government Order, under date the 23rd November 1868, No. 2,922.

36. In conclusion, the Government regret to notice the late date at which this report has been submitted. It relates to the transactions of the year ending 30th June 1867, but did not reach the Government until late in the month of July of the present year. The Government must require the Board to take effective measures to prevent such delay in future.

(True Extract.)

(Signed) R. A. DALYELL,
Acting Secretary to Government.

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No. 5,069.

PROCEEDINGS OF THE BOARD OF REVENUE, dated 10th July 1868.

1. The Board proceed to lay before Government their usual Annual Report on the Settlement and Collection of the Revenue of the Madras Presidency for Fusly 1276, (A. D. 1866-67,) with a file of the printed reports of Collectors.

2. As in last year, eight explanatory Statements accompany the report, the Comparative Statement of Cultivation and Settlement of Ryotwar Land Revenue being submitted separately. The alterations which Government, in their Proceedings, dated 15th January 1867, No. 125, wished to be introduced in Statement No. 3 have been effected during the year, and two abstracts A. and B. are added to it, the one showing the particulars of occupancy, and the other the additions and deductions on account of the Road and Village Service Cesses.

3. *Statement No.* 1.—The number of talooks settled on Ryotwar principles in the several districts of the Presidency is the same as in last year, viz., 156. The talook of Palcondah in the Vizagapatam district still continues under rent to Messrs. Arbuthnot and Co. The number of villages in these Ryotwar talooks is 30,186, showing on the whole a net decrease of four villages as compared with Fusly 1275. The districts in which the changes occur, and the causes which have led to the change are detailed below. In the district of Kistna there is an increase of 44 villages owing to the introduction of the Ryotwary settlement in the Bunder portion of it. In the Madras district the increase of 24 villages has arisen from certain rented villages having been brought under Ryotwar Settlement. The decrease of 42 villages in Salem is the result of the transfer of certain Trishvakum villages hitherto included under Ryotwar to the head of Inam, the villages having been enfranchised by the Inam Commissioner, and the decrease of 17 villages in Bellary is due to small uninhabited villages having been abandoned. During the Fusly under review six villages were transferred from Salem to South Arcot under Government Order, dated 22nd December 1865, No. 3,098.

Fuslies.	Talooks.	Villages.	Puttahs.
	No.	No.	No.
1275... ...	156	30,190	22,65,245
1276... ...	156	30,186	23,32,534
		Decrease 4	Increase 67,289

Ganjam.
Vizagapatam.
Bellary.
North Arcot.
Coimbatore.
Malabar.

4. In the year under report 23,32,534 Puttahs were issued. This number is in excess of that of the puttahs issued in Fusly 1275, by 67,289. The increase occurs in all the districts except the six noted in the margin. The distribution of puttahs, as compared with Fusly 1275, is given below:—

Fuslies.	Number of fresh Puttahs.	Old Puttahs modified by additional entries.	Old Puttahs not altered.	Total.
	No.	No.	No.	No.
1275 ...	6,34,822	4,34,477	11,95,946	22,65,245
1276 ...	8,30,081	4,75,239	10,27,214	23,32,534
	Increase 1,95,259	Increase 40,762	Decrease 1,68,732	Increase 67,289

5. The increase is attributable generally to the following causes, viz., (I), the introduction of the new settlement rates into the districts of Godavery, Kistna, and Kurnool; (II), the bringing certain rented villages under Ryotwar in the districts of Ganjam and Madras; (III), the issue of puttahs in the newly settled Mottafysal villages of Tanjore; and (IV), extended occupation of lands by new ryots generally in almost all the districts. Arrangements have been made for furnishing the ryots with fresh puttahs in book-form in Fusly 1278, and after this has been done, it is probable there will be very little need for the issue of new puttahs for some years to come.

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6. Season.—The season, though an improvement on that which immediately preceded it, was not, on the whole, a favourable one. The early rains were seasonable and abundant, and gave promise of a very favourable season; but the later rains proved detrimental to agricultural interests. In Ganjam, which had suffered most seriously from the famine of Fusly 1275, the rains were not only copious but excessive, and partially destroyed the dry crops. The insufficiency of food did not abate till the new paddy was harvested, and until that period the distribution of raw rice to the ryots and cooked food to the other classes of the poorer population was continued, and the timely advances made by Government both in cash and seed-grain enabled the indigent ryots of the Berhampore talook to bring all their lands under cultivation, with the exception of about 4,342 acres. In Vizagapatam there was an abundant harvest. In the Godavery district the freshes in the river rose to 30 feet, and caused some damage to the early sown dry crops on the islands in the river bed. The anicut channels received a full supply of water, and the ryots were greatly encouraged to carry on vigorously the wet cultivation under them. The crops generally, both in quantity and quality, were the best that the ryots had obtained during the last twenty years. The excessive rains of October 1866, caused the total failure of Pedda Jonna and Black paddy, the principal staples of the Kistna district. The crops in the Colair islands were indifferent from deficient rain and the ravages of insects. In Nellore up to the end of June the rains were very partial and scanty, and great difficulty was experienced in obtaining water even for ordinary domestic purposes, but the later rains were more copious and abundant. The failure of rain during the best part of the cultivation season in the Madras district, added to the scarcity throughout the country, had a disastrous effect upon the district in general. In August, however, a change for the better took place, and copious falls filled all the tanks.

7. The rainfall in South Arcot was abundant, and following a season like that of Fusly 1275 the contrast was of course strikingly visible. The seasonable rains after August encouraged all kinds of cultivation, and saved crops till then in a precarious condition. In Tanjore and Trichinopoly almost all the branches of the Cauvery had a steady supply of water throughout the season, which coupled with timely showers produced an abundant harvest. In the upland tracts of Tanjore the rains were very scanty. The dry and garden crops of Tritrapundy and Puttucottai talooks were to a great extent lost. In the villages on the coast there was a better yield from the later crops, but in those parts of the district not under the influence of irrigation, the outturn was very poor, and in some places scarcely sufficient to repay the cost of seed and labour. In Madura both the early and later rains were deficient, and extensive heavy loss of crops was the result. In Tinnevelly the south-west monsoon was insufficient for the Kar crops, but the north-east monsoon was ample for the Peshanum.

Bellary.
Kurnool.
North Arcot.
Salem.
Coimbatore.

8. In the inland districts noted marginally, the season in the earlier months was of a most disastrous kind. There was scarcely a sign of the south-west monsoon till the end of August. In these districts, drought was experienced every where, wells failed to supply water even for domestic purposes, and agricultural operations were generally at a standstill. Extraordinary measures of relief were adopted by employing the poorer classes in the construction of village roads and other public works at the expense of Government, and by the establishment of relief-houses. The north-east monsoon set in, however, about the middle of October, and was more continuous and abundant than it had been for years. The tank, etc., received a good supply, and the rivers were in flood. In Cuddapah there were heavy and opportune showers, and the crops yielded a very fair outturn.

9. In the Western Coast districts the south-west monsoon commenced late and the first showers were scanty. This deficiency did not much affect the rice cultivation of South Canara owing to the peculiar nature of the beds which require less water. In Malabar, however, it was injurious to the Kanni crop, but later showers served considerably to lessen the mischief.

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10. The following abstract shows the average fall of rain in the several districts of the Presidency, in comparison with Fusly 1275 :—

Districts.	April to September 1866.	October 1866 to March 1867.	Total for the whole year.	Total for the last Fusly.
	Inches.	Inches.	Inches.	Inches.
1. Ganjam	25·77	13·17	38·94	25·70
2. Vizagapatam	27·04	24·24	51·28	31·16
3. Godavery	26·84	12·35	39·19	30·60
4. Kistna	13·08	9·89	22·97	26·84
5. Nellore	7·93	24·60	32·53	23·25
6. Cuddapah	11·92	12·39	24·31	15·85
7. Bellary	6·50	10·25	16·75	15·59
8. Kurnool	12·86	6·97	19·83	19·90
9. Madras	9·93	27·33	37·26	25·94
10. North Arcot	11·42	20·03	31·45	24·78
11. South Arcot	10·61	22·41	33·02	26·20
12. Tanjore	6·54	21·17	27·71	23·17
13. Trichinopoly	24·18	36·12	60·30	51·29
14. Madura	7·30	11·34	18·64	22·44
15. Tinnevelly...	6·05	21·89	27·94	25·22
16. Coimbatore	11·22	14·14	25·36	29·63
17. Salem...	14·53	11·44	25·97	28·72
18. South Canara	121·34	17·71	139·05	147·78
19. Malabar	64·25	20·80	85·05	84·32

11. Sanitary condition.—The scarcity of water and the scarcity and dearness of food necessarily rendered the season unhealthy. Cholera, Small-pox, and Fever broke out in almost every district. A complete statement of deaths in all the districts is given below, having been prepared in this office from the monthly returns received from the Collectors for Fusly 1276. The mortality according to these returns was 22·35 per *mille*:—

Districts.	Population.	Deaths.					Ratio per *mille*.
		Cholera.	Small-pox.	Fever.	Other diseases.	Total.	
	No.	No.	No.	No.	No.	No.	No.
1. Ganjam..	12,35,790	8,589	4,831	9,226	22,820	45,466	36·79
2. Vizagapatam...	19,34,558	11,001	1,652	7,912	13,152	33,717	17·43
3. Godavery...	14,27,472	13,722	2,906	10,005	11,139	37,772	26·46
4. Kistna.................	12,96,652	6,641	967	3,551	14,204	25,363	19·56
5. Nellore.................	11,68,664	7,336	624	2,405	14,606	24,971	21·37
6. Cuddapah...	11,44,759	14,048	318	7,029	8,807	30,202	26·38
7. Bellary.................	13,04,998	18,997	915	11,549	13,441	44,902	34·42
8. Kurnool................	7,66,204	7,454	258	9,222	5,625	22,559	29·44
9. Madras........	8,04,283	10,531	627	2,315	10,988	24,461	30·41
10. North Arcot..........	17,87,134	14,756	2,786	11,618	18,938	48,098	26·91
11. South Arcot..........	12,61,846	8,208	777	3,284	12,556	24,825	19·67
12. Tanjore	17,31,619	9,425	1,741	4,838	19,547	35,551	20·53
13. Trichinopoly...	10,06,826	4,574	912	2,766	10,809	19,061	18·93
14. Madura................	19,46,389	13,867	2,390	5,492	18,397	40,146	20·63
15. Tinnevelly...	15,21,168	4,038	1,502	2,192	14,459	22,191	14·59
16. Coimbatore..	14,30,738	7,780	564	3,561	10,375	22,280	15·57
17. Salem..................	16,19,233	9,055	1,682	6,641	10,791	28,169	17·39
18. South Canara	8,39,688	1,741	290	7,024	9,156	18,211	21·69
19. Malabar................	18,56,378	3,882	1,768	13,373	16,156	35,179	18·95
Total...	260,84,399	1,75,645	27,510	1,24,003	2,55,966	5,83,124	22·35

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12. Want of water and pasture affected in a great degree the health of cattle generally, and numbers perished. Murrain also prevailed to a certain extent. The loss of cattle in the districts marginally noted was heavy. In Trichinopoly and Salem, however, cattle are said to have been singularly healthy.

Cuddapah	38,367
Bellary	21,188
Godavery	22,857
Coimbatore	39,712

13. *Statement No. 2*, Prices.—The prices of all the staple articles of consumption which had attained famine rates during Fusly 1275 continued high throughout the year, although in the latter months they are reported to have fallen slightly in some districts. The increase compared with Fusly 1275 ranged from 14 to 31 per cent. except in the price of Cumboo, which has fallen 11 per cent. The prices of 1st and 2nd sort Paddy have risen from 219 and 201 in Fusly 1275, to 258 and 231 respectively in Fusly 1276. The following is an abstract showing the prices of some of the principal products, compared with the prices of Fusly 1275 and with the averages of the preceding ten years:—

Grains.	Average price per Madras garce for 10 years, Fuslies 1266 to 1275.	Fusly 1275.	Fusly 1276.	Increase in Fusly 1276 as compared with the average.	Percentage of Columns 2 and 5.	Increase in Fusly 1276 as compared with Fusly 1275.	Percentage of Columns 3 and 7.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1st sort Paddy per garce.	162	219	258	96	59	39	17
2nd do. do. ...	148	201	231	83	55	30	14
Cholum	188	270	316	128	170	46	17
Cumboo	170	246	219	49	29	— 27	— 11
Raggy	170	247	297	127	75	50	20
Horse-gram	210	295	386	176	83	91	31

14. In the following statement the price of 2nd sort Paddy, which forms the chief article of consumption by the bulk of the population, is given in comparison with the average price of the three preceding periods of five years each:—

Districts.	Price per garce.						
	Average of 5 years from Fuslies 1261 to 1265.	Average of 5 years from Fuslies 1266 to 1270.	Average of 5 years from Fuslies 1271 to 1275.	Fusly 1276.	Increase as compared with Column 2.	Increase as compared with Column 3.	Increase as compared with Column 4.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	59	77	113	168	109	91	51
2. Vizagapatam	68	94	138	152	84	58	14
3. Godavery	78	85	131	153	75	68	22
4. Kistna	99	85	165	199	100	114	34
5. Nellore	97	118	169	203	106	85	34
6. Cuddapah	101	143	208	275	174	132	67
7. Bellary	90	125	198	315	225	190	117
8. Kurnool	107	131	202	266	159	135	64
9. Madras	99	102	165	218	119	116	53
10. North Arcot	85	119	160	218	133	99	58
11. South Arcot	91	122	151	209	118	87	58
12. Tanjore	77	119	151	221	144	102	70
13. Trichinopoly	82	137	173	258	176	121	85
14. Madura	91	149	198	290	199	141	92
15. Tinnevelly	110	155	205	257	147	102	52
16. Coimbatore	101	171	204	300	199	129	96
17. Salem	84	145	168	253	169	108	85
18. South Canara	89	127	165	198	109	71	33
19. Malabar	98	160	193	247	149	87	54

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15. Compared with Fusly 1275 the price of 2nd sort Paddy has risen in almost every district except Ganjam, Vizagapatam, and Tinnevelly. In Bellary the increase was as much as 82 Rupees per garce, and is explained as the result of previous bad seasons and the difficulty of importation through a region almost destitute of water and pasture. In Trichinopoly, Coimbatore, and Salem also the increase was considerable, and was caused by the prevailing scarcity and large demands from other districts. Owing to these high prices, measures of relief were in active operation, and labour for the able-bodied poor was provided wherever it was considered necessary. The wages of agricultural and other mechanical labour have increased, but not in proportion to the increase in the price of food. Large numbers of labourers emigrated to Ceylon, the Straits, Mauritius, and the French Colonies, but most of them subsequently returned when the scarcity was over.

16. Ryots' Holdings, *Statement No.* 3.—This Statement shows the Ryots' holdings, cultivation and net beriz of the Fusly. As already remarked in paragraph 2 the modifications suggested by Government have been adopted in this Statement. Columns 49, 50, 51, 54, 57, 60, and 61 of the Statement for Fusly 1275 follow column 32 and columns 33 to 48, which give the details of waste remitted and charged, and actual cultivation is separately exhibited among particulars of occupancy in Enclosure A. The cesses included in the assessment and deducted as an item of remission, as well as those added to the assessment and those deducted from it, are shown in Enclosure B.

17. The following abstract exhibits the holdings at the beginning of the year, and the subsequent alterations from Statement No. 3, and the waste remitted and charged, and actual cultivation from Enclosure A to the Statement. The particulars for South Canara are, as usual, omitted in the Statement, as the extent is not known :—

Items.	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Holdings at the beginning of Fusly 1276........	146,62,421	163,01,748	35,81,218	174,55,521	182,43,639	337,57,269
Deduct lands given up	9,71,090	14,26,225	2,84,863	13,50,867	12,55,953	27,77,092
Remainder...	136,91,331	148,75,523	32,96,355	161,04,654	169,87,686	309,80,177
Add lands newly taken up...	12,48,742	13,79,391	2,78,165	11,96,947	15,26,907	25,76,338
Total...	149,40,073	162,54,914	35,74,520	173,01,601	185,14,593	335,56,515
Deduct waste remitted........	2,37,836	1,19,664	1,00,940	4,27,501	3,38,776	5,47,165
Remainder. { Waste charged..	15,40,466	13,40,696	1,47,148	5,96,867	16,87,614	19,37,563
Remainder. { Actual cultivation..	131,61,771	147,94,554	33,26,432	162,77,233	164,88,203	310,71,787
Total...	147,02,237	161,35,250	34,73,580	168,74,100	181,75,817	330,09,350
Add the Beriz of South Canara, for which no particulars can be had.	....	....	....	....	....	13,79,731
Total...	147,02,237	161,35,250	34,73,580	168,74,100	181,75,817	343,89,081

18. The holdings of the year exhibit a net increase over the extent in Fusly 1275 of acres 2,70,954, and a net decrease in the assessment of Rs. 2,00,753. The increase is large in dry lands, and this is the case in almost all the districts except those noted in the margin, where, in consequence of the unfavourable character of the season, relinquishments of lands were made by

Vizagapatam.
Bellary.
North Arcot.
Salem.

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the ryots to an unusual extent. The increase in the other districts is chiefly due to large tracts of Government waste lands having been taken on Durkhast. In the single district of Coimbatore alone the increase amounts to 1,08,642 acres, giving an increase of Rupees 91,551 on the assessment. As regards wet there was a net decrease of 6,698 acres, resulting from a gross increase of 37,399, and a gross decrease of 44,097 acres. No large increase took place except in Nellore, in consequence of a better supply of water being made available. In the Kistna and Madras districts the decrease was large, a great extent of land having been given up from apprehended failure of rain in the beginning of the season.

19. It has been already stated that, as regards the assessment of the holdings, there was a net decrease of Rupees 2,00,753, which is the result of a gross increase of Rupees 5,03,933 exclusive of South Canara, and a gross decrease of Rupees 7,04,686. The net decrease in the assessment of dry lands amounted to Rupees 46,829, in spite of a large increase of Rupees 4,26,735 spread over several districts This is owing to a large decrease of Rupees 4,25,805 in the Godavery district. Of this nearly three lacs is nominal being the amount of cist of unsurveyed lands in the bed of the Godavery, and of unsurveyed and unassessed villages and lands transferred from Ryotwar to Miscellaneous. The rest of the falling off is owing to the adoption of the reduced rates under the new settlement. The apparent increase in the assessment was large in the marginal districts. In the first of these districts the operations of the new settlement is the chief cause of the so-called increase. The increase in Madras is owing to the lands in the 24 villages which were hitherto under Amani having been recently brought under Ryotwar. In Nellore and Trichinopoly the increase is real, being the result of a greater extent of land having been brought under the plough.

	RS.
Kistna...	1,03,386
Madras	52,264
Nellore	46,547
Trichinopoly.	45,042

20. The area of wet land shows a net decrease of 6,700 acres, assessed at 1,53,924 Rupees, the result of the adverse nature of the season. In Nellore, however, there was an increase of 20,600 acres in consequence of more land having been taken up. In the Kistna and Madras districts the decrease was large. In the former it is owing to extensive relinquishments consequent upon the introduction of the new survey and settlement. In the latter a large extent of Manavary lands transferred to dry were given up, in consequence of the heaviness of the assessment.

21. As regards the assessment of wet lands, the increase in certain districts amounted to Rupees 1,56,275. It was large in the districts of Kistna, Nellore, and Tinnevelly. In the first mentioned district the increase was Rupees 68,232, though there was a decrease of 17,963 acres in extent. This is ascribed to the introduction of the new settlement in which the rates of assessment were high compared with the joint-rent. In Nellore the increase of Rupees 30,235 is the result of the augmentation in the ryots' holdings. In Tinnevelly the increase of Rupees 26,629 is due to more lands having been taken up in consequence of the favourable nature of the season. A large extent of land though uncultivated was retained by the ryots to prevent the intrusion of strangers.

22. The falling off in the assessment of wet lands appears in the districts noted in the margin, and is generally ascribed to the unpromising appearance of the season. In Kurnool the decrease is nominal and was caused by the old well lands, which were in Fusly 1275 included under wet, having been transferred to the head dry in the year under report. The commutation of the money payments to religious institutions into grants of land affected the wet assessment of South Arcot, and the revision of assessment that of the Godavery district.

	RS.
Malabar...	91,841
Godavery	67,961
Madras...	44,182
South Arcot...	48,101
Kurnool...	20,385
North Arcot...	20,175
Tanjore...	12,166
Coimbatore...	6,116
Vizagapatam	4,332

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23. Waste remission.—The amount of waste remissions granted during the year amounted to Rupees 5,47,164, or Rupees 5,13,081 below those of Fusly 1275, as shown in the margin. The districts in which there are increases under this head are Ganjam, Cuddapah, and Madura, where it was deemed necessary to afford relief by relaxing the ordinary rules of remission in consequence of the failure of seasonable rains. and the indigence of the ryots. These remissions where chiefly on dry waste, and were granted under special orders of the Board. The decrease of remission under this head occurs in almost all the districts, and is large in those noted in the margin.

	Acres.	Rs.
Fusly 1275	3,84,508	10,60,245
,, 1276	3,38,776	5,47,164
Decrease	45,732	5,13,081

	Decrease.
Tinnevelly	1,05,387
Madras	91,729
South Arcot	88,319
Bellary	60,959

24. Waste charged.—The item waste charged shows a net decrease of 19,273 Rupees, resulting from a gross increase of Rupees 2,18,653 in eleven districts, and a gross decrease of Rupees 2,37,926 in seven others. The increase is large in the Madras and Coimbatore districts. In Madras the charge is on dry waste including the Manavary wet lands recently transferred to dry, with the rate of Teerwah according to the scale sanctioned by Government. It will be well to remark here, that although the transfer of these lands to the head of dry resulted in a slight reduction in the assessment in certain cases, they have been removed altogether from the head of wet, and debarred from being entitled to any consideration for remission which they used to receive hitherto whenever the rains may have failed. The Collector considers that a revision of the settlement of these lands is needed, and the Board concur with him in this opinion. The increase in Coimbatore is owing to lands left waste from the neglect of the owners having been charged. In their Proceedings, dated 18th January 1867, the Board sanctioned the exercise of a discretionary power in granting individual remissions for dry waste, but it was not found necessary to grant this indulgence in more than a few cases. The decrease in Godavery under this head amounted to Rupees 1,15,378, and is occasioned by dry lands in the upland talooks left uncultivated at the pleasure of their holders, for pasture or as fallow, having now been charged.

	Increase.
Madras	84,538
Coimbatore	71,591

25. Actual cultivation.—The actual cultivation exclusive of waste charged shows a net increase of Acres 4,42,194, assessed at Rupees 3,35,034. The increase in the extent of cultivation occurs chiefly under "Dry," where it amounted to Acres 3,55,998. The districts in which there were large increases are noted in the margin, and they represent the ordinary extension of cultivation. The assessment, however, shows a net decrease of Rupees 1,20,736. In the Godavery district alone there was a decrease of Rupees 3,57,721, and was the result of the adoption of the new reduced Settlement rates.

	Increase. Acres.
Kistna	82,738
Tinnevelly	68,195
Coimbatore	62,573
Trichinopoly	49,958

26. Under wet cultivation there was an increase of 86,196 acres, assessed at Rupees 2,10,864. In Godavery and Nellore, the extent of wet cultivation exhibits a large increase. The increase in the assessment appears chiefly in the Kistna and Nellore districts. In the former it is due to the introduction of the new survey and settlement, and in the latter to the increased area brought under cultivation. The decrease in the assessment appears chiefly in Malabar, where it amounts to Rupees 93,090, and is mainly owing to the exclusion of the demand on account of the Village Service Fund from the Ryotwar beriz. This is, however, incorrect. The Collector should have simply deducted from the gross beriz ten per cent. on account of Village Establishment, and carried it to the credit of the Village Service Fund, and not excluded altogether from the assessment.

27. Final settlement.—The following are the particulars of the final settlement of the entire Presidency, in comparison with Fusly 1275. In this abstract the settled demand of South

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Canara is separately shown, and the remissions are then deducted, and to the net is added the demand on account of miscellaneous items :—

	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
Dry	1,46,62,421	1,63,01,743	1,49,40,073	1,62,54,914	2,77,652	....	....	46,829
Wet	35,81,218	1,74,55,524	35,74,520	1,73,01,601	......	....	6,698	1,53,923
Total...	1,82,43,639	3,37,57,267	1,85,14,593	3,35,56,515	2,70,954	....	....	2,00,752
Add South Canara	....	13,76,296	....	13,79,731	......	3,435	....	....
Total...	1,82,43,639	3,51,33,563	1,85,14,593	3,49,36,246	2,70,954	....	....	1,97,317
Second crop assessment...	....	5,38,959	....	5,04,524	......	....	....	34,435
Additional do.	....	4,68,520	....	4,96,678	......	28,158	....	....
Water tax	....	8,70,144	....	8,27,894	......	....	....	42,250
Total...	....	3,70,11,186	....	3,67,65,342	......	....	....	2,45,844
Deduct.								
Waste remission	....	10,60,245	....	5,47,164	......	....	....	5,13,081
Other remissions	....	19,05,553	....	13,84,061	......	....	....	5,21,492
Total...	....	29,65,798	....	19,31,225	......	....	....	10,34,573
Remainder	....	3,40,45,388	....	3,48,34,117	......	7,88,729	....	....
Add Miscellaneous items...	....	31,71,205	....	33,44,394	......	1,73,189	....	....
Total...	....	3,72,16,593	....	3,81,78,511	......	9,61,918	....	....

28. The first portion of the above abstract shows the entire holding inclusive of the waste remitted with reference to Statement No. 3. The variations in this, as well as waste charged and actual cultivation, have already been noticed. The fluctuations in the other items added to the revenue will now be explained.

29. The item second crop cultivation exhibits a net decrease of Rupees 34,435, and is the result of a gross increase of Rupees 24,829, and a gross decrease of Rupees 59,264. The increase appears only in the districts noted in the margin, and must be attributed to improved sources of irrigation. In Cuddapah and Madura there is a large falling off of Rupees 20,044 and 22,112 under this head, and is only due to the adverse nature of the season.

	Increase.
	RS.
Kistna	1,179
Kurnool	8,026
Tanjore	11,897
Trichinopoly	3,725

30. Additional Assessment.—Under additional assessment, there is a net increase of Rupees 28,158 over Fusly 1275. The largest increase occurs in the districts of North Arcot and South Arcot, and is ascribed to large tracts of dry land brought under wet crop by the aid of an abundant north-east monsoon.

	Increase.
	RS.
North Arcot...	17,991
South Arcot...	22,408

31. Water tax.—The item Water tax appeared in Fusly 1275 in the four districts noted in the margin, but in the year under report it appears in three more districts, namely, Kurnool, Madras, and Coimbatore. Notwithstanding this, there is a decrease under this head of Rupees 42,250, resulting from a gross increase of Rupees 24,497, and of a gross decrease of Rupees 66,747. The largest decrease is in the Godavery district, amounting to Rupees 60,094, and is chiefly attributed to the cultivators in the Godavery district not having used anicut water for their dry crops as in the past year, in consequence of seasonable rains, and partly owing to much land having been relinquished under the impression that the water tax is unduly high. The Collector considers that the increase has not really rendered the rate prohibitory, and that lands have been relinquished in hopes of causing a return to the lower rates, and states that much of the relinquishments have been subsequently resumed.

Godavery.
Kistna.
Bellary.
Trichinopoly.

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32. **Remissions.**—The particulars of remissions from the gross demand are exhibited in this Statement. The waste remission having been shown separately in the Statement No. 3, and also in the abstract above given and already noticed, the other remissions will now be noticed. They amounted during the past year to Rupees 13,84,061, or Rupees 5,21,492 less than Fusly 1275. The following abstract shows their distribution under the several principal heads:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remissions..	10,87,545	5,70,761	......	5,16,784
Fixed do.	92,795	96,437	3,642	......
Items allowed on the collections or from the demand of villages..	7,25,193	7,16,863	......	8,330
Total......	19,05,533	13,84,061	3,642	5,25,114
Net decrease......	......	......	......	5,21,472

33. The first of these heads fluctuates every year according to the nature of the season. These remissions during the year under report amounted to Rupees 5,70,761, or Rupees 5,16,784 less than those of Fusly 1275. In the items noted in the margin, the decrease is considerable, and is the result of a stricter observance of the orders on the subject of remissions and of a better season during the Fusly. The remissions on account of Shamilat Bunjer, or portions of fields left waste was less than Fusly 1275 in all the districts. The Shavi remissions exceeded those of the previous year in the Madura district by Rupees 13,825, about three-fourths of which fell on the Melur talook, which suffered most from failure of seasonable rains. The remission for short produce in the Kistna district exceeded that of the previous year by Rupees 15,367, and is attributable to drought and the ravages of insects in Colair.

Shamilat Bunjer or portions of fields left waste.
Shavi or withered crops,
Palannstum or loss of produce.

34. The second head, showing fixed remissions, which are usually granted every year, calls for no remark. It shows only a small increase of Rupees 3,642. Under the third head there is a large decrease in the items of share of Shrotriem proceeds and Eavu and Ditta Inams. A large portion of the first and the whole of the second are in Tinnevelly, but no explanation is given by the Collector for the large variation. In the Collector's statement, however, the decrease here made out is not observable, the previous year's figures not having been correctly brought forward.

35. The Village Service and Road Cesses included under the third head above referred to in accordance with the orders of Government, dated 15th January 1867, are the deductions made from the beriz, which are exhibited in Enclosure B of Statement No. 3. In this the Road and Village Service Cesses added to each puttah, and deducted from the beriz, are also shown separately. In certain districts where the assessment already includes two per cent. on account of Road Cess agreeably to Act No. III. of 1866, the 1½ per cent. was added to each puttah and then deducted from the beriz. In South Arcot the assessment included one anna per Cawny. It was, therefore, deducted, and to the net assessment 3½ per cent. was added and then deducted from the beriz. In the districts of Ganjam, Bellary, Madura, and South Canara the Road Cess Act was not brought into operation, in Fusly 1276, in consequence of the very adverse nature of the season. In Madura the sum of Rupees 1,110 was collected in Fusly 1275, but nothing appears for Fusly 1276. The reason is not apparent. It may be observed that the Road Cess charged on the Inams, Shrotriem Villages, Zemindaries, etc., is not included in the Statement above referred to.

36. The item Village Service Cess is, like the Road Cess, included in the assessment in some districts, and is added to and then deducted from it in others. In the districts where money payments are made from the Treasury no deduction is made from the beriz. In Trichinopoly the 6¼

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per cent. appears to have been collected separately, but the transaction has not been shown in the Settlement accounts as it ought to have been. In Malabar ten per cent. was in the first instance deducted from the assessment, and to the net assessment ten per cent. was again added and then deducted from the beriz.

37. In the subjoined abstract the settlement Demand of Land Revenue under its several items is compared with that of Fusly1275:—

Items.	Fusly 1275.	Fusly 1276.	Difference.
	RS.	RS.	RS.
Peshcush on permanently settled Estates...	51,33,242	51,26,622	— 6,620
Jodi and quit-rent on Shortriem and Inam villages...	6,55,150	6,69,883	14,733
Ryotwar...	341,76,420	349,58,845	7,82,425
Miscellaneous...	31,71,206	33,53,677	1,82,471
	431,36,018	441,09,027	Increase. 9,73,009

38. PESHCUSH.—A decrease of Rupees 6,620 occurs under the head of Permanently Settled Estates, resulting from an increase of Rupees 1,024 in Madura, against a decrease of Rupees 7,644 spread over the districts noted in the margin. The increase in Madura is attributable to the inclusion in the Peshcush of the Shevagungah Zemindary, of quit-rent on certain Inam villages situated in that Zemindary under the arrangements sanctioned in Board's Proceedings, dated 17th March 1866, No. 1,920. The statement below explains the decrease in the various districts under this head:—

	RS.
Godavery	90
Kistna	4,921
Nellore	1,850
North Arcot	392
Salem	391
	7,644

		RS.
Godavery.—Reduction in the Peshcush of the Pulivalu Estate on account of certain proprietary land given in exchange for an Inam taken up for public purposes.—Vide Government Order, dated 21st January 1866, No. 1,518...		90
Kistna.—Peshcush of the Vissannapettah Estate escheated to Government.—Government Order, dated 16th February 1866, No. 420.	4,885	
Reduction in the Peshcush of Nuzeed and Valloor Estates under the authority conveyed in Government Order, dated 18th September 1866, No. 2,507...	36	
		4,921
Nellore.—Reduction in the Peshcush of the Mutyalapadu Estate from Rupees 3,850 to Rupees 2,000.—(Vide Government Order, dated 17th December 1866, No. 3,403)...		1,850
North Arcot.—Reduction in the Peshcush of the Kalastry Zemindary under the authority contained in Government Order, dated 15th January 1867...	394	
Increase in the Peshcush of the Karvetnuggur Estate, being the assessment of a "C." class land relinquished by the Railway Company...	2	
		392
Salem.—Reduction made in the Peshcush of certain Moottahs on account of lands taken up for Railway and other public purposes.—Vide Government Order, dated 1st October 1866, No. 2,633.		391
Total ..		7,644

39. SHROTRIEM JODI.—The demand on account of Jodi and quit-rent on the whole Shrotriem and Inam villages exhibits a net increase of Rupees 14,733, resulting from a gross increase of Rupees 16,221, against a gross decrease of Rupees 1,488. The increase is generally owing to additional quit-rent imposed by the Inam Commissioner on the several Inams enfranchised during the Fusly under report. The decrease occurs in the districts of Ganjam, Vizagapatam, Kistna, Cuddapah, and North Arcot, and is due to the transfer of Inam villages to the service tenure in some cases, and to the reduction of quit-rent in others, by the Inam Commissioner.

40. RYOTWAR.—The Ryotwar settled demand shows a net increase of Rupees 7,82,425. The increase occurs in almost all the districts save Madura and Malabar, and is generally attributed to a greater extent of land brought under the plough, and the comparatively less amount of remissions granted during the year. The increase in the Godavery district is only apparent, the Water-tax on Government lands erroneously credited to Miscellaneous revenue in the previous Fusly having been now rightly added to Ryotwar. Allowing for this, there was actually a decrease in the Ryotwar demand of this district, which is explained, firstly, by the reduced rates of assessment fixed by the Settlement Department; secondly, by extensive relinquishments of lands; and thirdly and lastly, by the transfer to Miscellaneous of assessment of Godavery islands and single rented villages. The Collector of the Kistna district has still carried the Water-tax on Government lands to "Miscellaneous," but the requisite adjustments have been made by the Board, as in the case of last year, to insure a fair comparison. The decrease in Madura is due to larger remissions granted during the year. That in Malabar is only nominal, and is due to the deduction of ten per cent. from the assessment, in the first instance on account of Village Service Cess.

	RS.
Madura	57,434
Malabar	78,730
	1,36,164

41. MISCELLANEOUS.—The Land Revenue Miscellaneous items, aggregating to Rupees 33,53,676, show an increase of Rupees 1,82,470. The items showing a large increase are given in the margin. In the districts of Godavery, Bellary, Kurnool, Madras, North Arcot, Trichinopoly, and Salem, a large extent of land was cultivated after the close of settlement. In certain districts unoccupied lands were taken up and cultivated without regular application, and the assessment therefore was credited to Miscellaneous, the ryots holding no puttahs. The districts of Godavery and Kistna alone were subjected to demand on account of rent of islands situated in rivers, and the increase is chiefly attributable to the rent from the unassessed lands in the beds of the Godavery having been carried to the credit of Miscellaneous during the Fusly under report. The third item which occurred only in the district of Nellore exhibits an increase resulting mainly from the Urtwar, Chittitivar, Bhalaroa, Turrawar, Adurawar Russums having been newly credited to Land Revenue Miscellaneous during Fusly 1276. A large portion of these Russums was hitherto kept in deposit.

	RS.
1. Land cultivated but not included in the Jummahbundy	51,593
2. Rent of islands situated in rivers	2,08,683
3. Russums collected from Zemindars...	69,480

42. The items which show a large decrease are given in the margin. The decrease in the first item is chiefly attributable to the Ryotwar settlement having been introduced into twenty-four villages of the Madras district hitherto held on the rental tenure, and that in the Grazing-tax or grass-rent is chiefly due to the abolition of Pullery-tax in all the villages of the Nellore and Atmakur talooks of the Nellore district, to a considerable extent of grass lands, held on Paravapilloovary tenure in Coimbatore having been cultivated and charged with full assessment, and partly to the adverse nature of the season, especially during the early part of the Fusly,

	RS.
1. Revenue from rented villages	46,281
2. Grazing-tax or grass-rent	37,974
3. Rent of gardens and topes	15,485
4. Revenue from sequestered Inam	15,116
5. Revenue from the sale of Amendivi Coir in South Canara	28,116

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which necessitated the indulgent measure of leaving for purposes of pasturage to farm-stock the lands hitherto rented out for grazing. Gardens and Topes were rented out in some twelve districts, but there is a falling off in the aggregate amount of rent occasioned by the absence of competition resulting from the unfavourable state of the season. The revenue from the sequestration of Inams which took place in some thirteen districts exhibits a falling off of Rupees 15,116, which is accounted for by the fact that a large number of Inams reverted to Government. The last item which exclusively appertains to South Canara shows a falling off in the revenue, which is to be ascribed to a much smaller quantity of Island coir having been disposed of during Fusly 1276, and the comparatively small prices fetched by them, owing to decrease in demand caused by diminished requirement of Bombay Dockyards.

43. The extent of land held on Cowle or progressive rate of assessment, during Fusly 1276, is given in the subjoined abstract, from which it will be observed that the extent of land newly taken up on Cowle was 4,775 acres, assessed at Rupees 6,842, and that the net demand exclusive of remissions on account of waste and Cowle amounted to Rupees 19,225:—

			Acres.	Rs.
Cowle as per last year...			1,00,226	94,905
Deduct.	Acres.	Rs.		
Land brought up to full assessment ...	18,014	24,285		
Land abandoned...	1,213	1,126		
			19,227	25,411
Remainder...			80,999	69,494
Add new Cowle...			4,775	6,842
Total ..			85,774	76,336
Add second crop additional assessment and Water-tax...			......	275
		Rs.		
Deduct remission on account of Waste...		638	......	76,611
Do. do. do. Cowle...		56,748	......	57,386
Net Beriz...			......	19,225
		Rs.		
Note.—Remission on account of Cowle...		56,748		
Deduct.				
Amount omitted in the Statement of remissions from Malabar on which the Board's Return No. 4 was prepared...		13,538		
Total...		43,210		

Districts.	Money puttahs.		Garden crops assessed with fixed money rents.		Total.	
	Ext.	Assmt.	Ext.	Assmt.	Ext.	Assmt.
	Acres.	Rs.	Acres.	Rs.	Acres.	Rs.
South Arcot ...	2,181	6,801	.. ...	......	2,181	6,801
Tanjore...	......	......	53	118	53	118
Madura...	1,059	647	......	......	1,059	647
Total...	3,240	7,448	53	118	3,293	7,566

44. The particulars of the cultivation and the settlement of Amani villages which obtained only in the three districts of South Arcot, Tanjore, and Madura, is given in the abstract below. The net demand of these villages, during the Fusly under report, amounted to Rupees 12,963 inclusive of ready-money collections aggregating Rupees 7,566, the particulars of which are embodied in the marginal abstract.

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Districts.	Number of villages.	Crops Divisible.														Ready-money items.	Miscellaneous items.	Total.	Deduct sundry charges and Inams.	Remainder for the current Fusly.	Last Fusly.	Increase.	Decrease.
		Extent of cultivation.	Deduct Shavy.	Remaining produce.	Gross produce.	Deduct Calavasam, etc.	Remaining produce.	Circar share.	Deduct Curnum Merahs.	Remaining Circar shares.	Add resumed Merahs out of Columns 7 and 10.	Total Circar produce.	Value of the produce shown in Column 13.										
1	2	3	4	5	6	7	8	9	10	11	12	13	14			15	16	17	18	19	20	21	22
													RS.	A.	P.								
South Arcot...	7	49	3	46	969	14	955	478	...	478	14	492	894	2	5	6,801	121	7,816	517	7,299	3,549	......	3,750
Tanjore.........	3	272	17	255	3,997	453	3,544	1,948	...	1,948	96	2,044	2,910	9	6	118	571	3,600	692	2,908	8,600	5,692	......
Madura.........	6¼	351	...	351	1,230	245	985	492	56	436	55	491	2,396	3	7	647	50	3,093	307	2,786	814	......	1,972
Total...	16¼	672	20	652	6,196	712	5,484	2,918	56	2,862	165	3,027	6,200	15	6	7,566	742	14,509	1,516	12,993	12,963	5,692	5,722
						Deduct quit-rent on sundry Inams transferred to the item of Land Revenue, Miscellaneous, in Madura..														30			
																			Net...	12,963			

45. The subjoined statement exhibits the extent of the cultivation of the special products, Sugar-cane, Cotton, and Indigo, during Fusly 1276, as compared with that in the preceding Fusly. The cultivation has fallen off by 4,355, 78,753, and 45,024 acres in Sugar-cane, Cotton, and Indigo respectively:—

Districts.	Sugar-cane.		Cotton.		Indigo.	
	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.
	Acres.	Acres.	Acres.	Acres.	Acres.	Acres.
1. Ganjam	3,795	2,902	11,755	8,582	40	66
2. Vizagapatam	7,306	5,712	21,591	16,813	3,050	2,848
3. Godavery	5,810	5,453	21,115	33,123	460	850
4. Kistna	....	....	1,74,150	1,88,476	11,011	14,309
5. Nellore	20	23	34,915	37,004	13,781	17,169
6. Cuddapah	2,756	2,239	67,316	51,217	36,942	12,294
7. Bellary	7,213	6,861	3,38,915	3,05,028	1,217	787
8. Kurnool	498	287	2,13,510	2,00,390	3,903	1,914
9. Madras	85	70	197	83	7,464	6,327
10. North Arcot	6,006	6,261	6,579	6,011	15,836	14,709
11. South Arcot	1,954	1,853	40,170	20,148	55,026	33,392
12. Tanjore	357	269	6,469	4,686	991	746
13. Trichinopoly	1,139	836	6,107	4,108	216	79
14. Madura	159	149	1,09,637	91,918	119	61
15. Tinnevelly	206	142	2,16,501	2,20,407	361	413
16. Coimbatore	1,340	1,402	1,10,635	1,15,529	....	....
17. Salem	1,480	1,317	16,135	13,421	1,125	554
18. South Canara	1,019	1,012	....	....	....	....
19. Malabar	....	....	....	....	....	....
Total...	41,143	36,788	13,95,697	13,16,944	1,51,542	1,06,518
Government lands	20,327	18,628	9,17,607	8,67,862	1,26,095	86,606
Inam lands	5,258	4,913	3,16,277	2,89,546	13,349	9,511
Zemindary lands	15,558	13,247	1,61,813	1,59,536	12,098	10,401

46. The decrease in Sugar-cane cultivation occurs in almost all the districts, except in Nellore, North Arcot, and Coimbatore, and those in which it has greatly diminished are Ganjam and Vizagapatam. The large decrease in Vizagapatam is owing partly to the closing of the Chittival Sugar Factory, and partly to a falling off in the demand for Jaggery for export.

	Last Fusly.	Current Fusly.	Decrease.
Ganjam	3,795	2,902	893
Vizagapatam	7,306	5,712	1594

47. The area cultivated with Cotton has fallen off except in the districts of Godavery, Kistna, Nellore, Tinnevelly, and Coimbatore. The decrease is chiefly in the districts named in the margin, and is owing to the dullness of the European market, and to the stimulus given to the cultivation of cereals by the recent scarcity and high price of food.

	Last Fusly.	Current Fusly.	Decrease.
Cuddapah	67,316	51,217	16,099
Bellary	3,38,915	3,05,028	33,887
Kurnool	2,13,510	2,00,390	13,120
South Arcot	40,170	20,148	20,022
Madura	1,09,637	91,918	17,719

48. The decrease in Indigo occurs chiefly in the districts of Cuddapah and South Arcot, and is attributed to the failure of seasonable rains.

	Last Fusly.	Current Fusly.	Decrease.
Cuddapah	36,942	12,294	24,648
South Arcot	55,026	33,392	21,634

49. The following abstract exhibits the average assessment per acre on the extent of actual cultivation entered in Statement No. 3. It will be observed that the maximum average on dry land occurs in the Godavery district, where

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the assessment per acre was Rupees 2-2-4, and the minimum in Bellary being Rupee 0-10-11, the total average for the whole Presidency was Rupees 1-1-11. The maximum average on wet lands occurs in Tinnevelly, and the minimum in the Godavery district, the total average being Rs. 4-14-3:—

Districts.	Dry.					Wet.				
	Extent.	Assessment.	Average.			Extent.	Assessment.	Average.		
	Acres.	RS.	RS.	A.	P.	Acres.	RS.	RS.	A.	P.
1. Ganjam	1,04,512	1,35,429	1	4	9	1,70,617	4,91,827	2	14	1
2. Vizagapatam	46,546	52,480	1	2	1	22,889	1,20,795	5	3	9
3. Godavery	2,29,787	4,93,117	2	2	4	2,03,216	5,89,870	2	11	5
4. Kistna	12,99,511	20,15,533	1	8	9	1,47,812	8,15,978	5	8	8
5. Nellore	5,38,223	7,23,611	1	5	6	1,67,757	8,14,270	4	13	10
6. Cuddapah	10,64,693	8,01.949	0	12	1	1,27,396	8,82,830	6	14	10
7. Bellary	19,81,884	13,55,835	0	10	11	1,54,537	6,15,994	3	15	9
8. Kurnool	11,09,644	10,93,891	0	15	9	25,603	1,79,164	6	15	11
9. Madras	1,60,587	2,52,778	1	9	2	2,34,338	9,27,966	3	15	9
10. North Arcot	3,58,838	5,15,843	1	6	9	1,93,323	11,27,229	5	13	4
11. South Arcot	7,95,989	13,97,731	1	12	1	2,61,823	14,09,534	5	6	2
12. Tanjore	2,17,070	2,72,157	1	4	1	6,74,155	33,39,185	4	15	3
13. Trichinopoly	6,79,757	6,78,288	0	15	11	1,19,334	5,12,050	4	4	7
14. Madura	5,75,650	7,81,628	1	5	9	1,25,669	5,43,088	4	5	2
15. Tinnevelly	8,18,621	6,96,838	0	13	8	1,59,726	16,52,848	13	7	8
16. Coimbatore	18,26,877	16,87,674	0	14	9	80,186	6,13,924	7	10	6
17. Salem	9,78,934	12,48,024	1	4	5	77,626	4,81,054	6	3	2
18. Malabar	3,74,648	5,91,750	1	9	5	3,80,425	11,59,626	3	0	10
Total...	131,61,771	147,94,556	1	1	11	33,26,432	162,77,232	4	14	3

50. The subjoined is a comparative abstract showing the demand from sundry sources of revenue:—

Sources of Revenue.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1. Abkarry...	40,91,764	54,61,340	13,69,576	....
2. Income-tax...	67,339	1,753	....	65,586
3. License-tax...	....	2,56,290	2,56,290	....
4. Salt...	102.85,487	115,87,979	13,02,492	....
5. Sea Customs...	19,45,425	20,68,505	1,23,080	....
6. Land Customs...	1,23,979	1,25,830	1,851	....
7. Stamps...	31,49,219	30,56,643	....	92,576

51. Abkarry.—The Abkarry demand shows an increase of Rupees 13,69,576. It occurs in all the districts except Ganjam, Kistna, and Madras. The increase is to be ascribed to the very advantageous terms on which the Abkarry farms were sold. The decrease in Ganjam is due to the farms having been sold on a lower rental in consequence of the absence of competition occasioned by the heavy losses sustained by the renter of Fusly 1275. The decrease in Madras is due to a falling off in the sales of arrack in the Town of Madras, occasioned by distress created by high prices.

52. Income-tax.—There is a decrease of Rupees 65,586 under this item, which is owing to the Income-tax, which was abolished from 1st August 1865, having been in operation for one month in Fusly 1275, certain deductions from salaries, pensions, interest on Government bonds, etc., were brought to account during the Fusly under report.

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53. **License-tax.**—The increase under License-tax is due to the introduction of the License Act, No. XXI. of 1867, on professions and trades, from 1st May 1867. The Act was in operation only in the last two months of the Fusly.

54. Salt.—The gross revenue from salt amounted to Rupees 115,87,979, and exceeded that of the previous year by Rupees 13,02,492. It increased in every district except Madura and South Canara. This result is attributable chiefly to the enhancement of price from Rupees 1-8-0 to Rupees 1-11-0 per Indian Maund which obtained throughout the year while it was in operation only in the latter end of the previous Fusly. It is also due in part to the increased facilities of transport afforded by the progress of the Railway system, and to more effective supervision on the part of the officers intrusted with the management of the Salt Department. The decrease in the two districts above named, is principally ascribed to the diminution of sales occasioned by the scarcity and distress among the poorer classes. The Collector of South Canara reports that traffic between the district and the adjacent province of Mysore was greatly impeded by the prevalence of Cattle disease above the ghauts.

	Rs.
Madura	38,000
South Canara	24,461

55. From the result shown in the margin, it will be observed that the Salt Revenue has continued steadily to increase, notwithstanding the enhancement of the price of salt.

	Gross Revenue. Rs.	Net Revenue after deducting charges, etc.
Fusly 1271.........	87,06,096	75,78,200
,, 1272.........	91,93,089	80,19,358
,, 1273.........	94,78,845	84,74,959
,, 1274.........	99,17,221	85,19,728
,, 1275.........	102,74,290	86,63,130
,, 1276.........	115,84,333	101,70,058

56. The Statements Nos. 7 and 8 exhibit the transactions of the Salt Department. An abstract of Statement No. 7, showing the quantity of salt received into store and sold during the Fusly, is given below:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	In. Mds.	In. Mds.	In. Mds.	In. Mds.
Receipts.				
Salt in store at the beginning of the year.......	92,30,636	98,26,082	5,95,446	......
Salt manufactured and purchased, and received into store	87,70,876	79,74,202	......	7,96,674
Salt received from other districts..............	42,474	......	......	42,474
Total...	180,43,986	178,00,284	5,95,446	8,39,148
Net...	......	......	......	2,43,702
Sales.				
Home consumption.....................	33,35,531	34,11,149	75,618	......
Inland do.	33,38,403	35,84,818	2,46,415	......
Exportation..............................	13,69,142	3,83,370	......	9,85,772
Sold to French Government.....................	37,341	79,155	41,814	......
Supplied to other districts.........	31,200	......	......	31,200
Total...	81,11,617	74,58,492	3,63,847	10,16,972
Net...	......	......	......	6,53,125
Remainder...	99,32,369	103,41,792	4,09,423	......
Deduct wastage written off	1,06,291	8,08,362	7,02,071	......
Remaining balance...	98,26,078	95,33,430	......	2,92,648

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57. 178,00,284 Indian Maunds were available for sale inclusive of 79,74,202 Indian Maunds received into store during the Fusly by manufacture and purchase. The sales exhibit a falling off by 6,53,125 Indian Maunds, the decrease occurring in the districts of Nellore, Madras, Tanjore, and South Canara. It is chiefly occasioned by the quantity of salt exported by sea this year being much less than in Fusly 1275. The greater portion of this decrease, amounting to nearly five lacs, appertains to Madras, and is ascribed to the exportation, in Fusly 1275, having been unusually large owing to Messrs. Arbuthnot and Co. having purchased a very large quantity of salt for exporting to Bengal, where the damage done to the store by the gale occasioned a great demand.

58. The wastage of salt in the several districts of the Madras Presidency for Fusly 1276 is given below:—

Districts.	Contents of the heaps when received.		Outturn of the heaps when sold.		Wastage.		Centage of the wastage on Column 2	Value of the wastage of salt at the prime cost.			Value of the wastage of salt at the monopoly price.		
1	2		3		4		5	6			7		
	In. Mds.	S.	In. Mds.	S.	In. Mds	S.		RS.	A.	P.	RS.	A.	P.
1. Ganjam… ……	4,37,459	11	4,15,725	20	21,733	31	4·97	1,965	9	0	36,600	2	0
2. Vizagapatam…	1,26,162	10	1,23,458	0	3,004	10	2·37	225	5	1	5,069	10	9
3. Godavery…….	2,86,200	0	2,70,564	0	15,636	0	5·46	1,303	0	0	24,859	0	0
4. Kistna ………	1,89,823	30	1,76,821	20	13,002	10	6·85	850	1	7	21,941	4	9
5. Nellore………	1,53,128	23	1,48,092	0	5,036	23	3·28	581	15	0	7,778	2	4
6. Madras.. … …	3,27,780	20	3,02,294	0	25,486	20	7·78	3,822	15	0	43,008	7	0
7. South Arcot….	4,98,292	5	4,43,733	15	54,558	30	10·37	8,666	12	0	92,067	15	0
8. Do. supplied to French Govt.	64,842	17	62,139	22	2,702	35	4·67	299	2	0	299	2	0
9. Tanjore………	83,354	10	81,101	6	2,253	4	2·70	181	13	0	3,300	8	0
10. Madura…… …	2,49,600	0	2,43,016	0	6,584	0	2·25	617	4	0	11,110	8	0
11. Tinnevelly.. ….	2,14,800	0	2,05,458	0	9,342	0	4·35	827	2	0	15,764	10	0
12. South Canara…	2,72,215	28	2,60,652	12	*11,563	16	4·25	4,934	3	0	19,512	15	0
13. Malabar………	46,681	0	46,531	0	150	0	0·32	86	6	2	253	2	0
Total…	29,50,639	34	27,79,586	15	1,71,053	19	5·76	24,361	7	10	2,81,565	6	10

* On sales of salt……… …… ………	11,065	33
On salt cleared for transportation…………	497	23
	11,563	16

59. The wastage sanctioned by Government for Fusly 1275 was not written off the Collectors' accounts for Fusly 1276, the sanction of Government having reached them after the close of the Fusly. The Board have, however, included it in Statement No. 7, under the column headed "Wastage written off under the sanction of Government." The wastage which the Collectors now apply to write off amounts to 1,71,053-19 Indian Maunds. It will be observed that the wastage is less than five per cent. in all the districts except Godavery, Kistna, Madras, and South Arcot. In Godavery district it is a little more than five per cent. and less than six. In Kistna and Madras it is less than seven and eight per cent. respectively. This slight increase in the percentage must doubtless be attributed to the disposal of old salt heaps damaged by rain. In South Arcot, the wastage is about ten per cent. The Collector gives no explanation, but the reasons assigned for similar large wastage, in Fusly 1275, apply to the wastage of Fusly 1276 also, as the salt heaps in some of the divisions were reported to have suffered much damage from the rain which fell during the months of October and November 1865. The sanction of Government is solicited for writing off the wastage in all the districts aggregating 1,71,053-19 Indian Maunds.

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60. The financial results of salt transactions, for Fusly 1276, are given in the subjoined abstract:—

Items.	Fusly 1275.	Fusly 1276.	Increase or decrease.	Percentage.
	RS.	RS.	RS.	RS.
Gross revenue	102,75,414	115,73,397	+ 12,97,983	+ 12·6
Miscellaneous	13,285	10,936	— 2,349	— 17·7
Total...	102,88,699	115,84,333	+ 12,95,634	+ 12·6
Deduct charges	16,11,160	14,14,280	— 1,96,880	— 12·2
Net revenue	86,77,539	101,70,053	+ 14,92,514	+ 17·2

61. The gross salt revenue inclusive of Miscellaneous items amounted to Rupees 115,84,333, showing an increase of 12,95,634 Rupees in favour of the Fusly under report. The charges which amounted to Rupees 14,14,280 exhibit a net decrease of Rupees 1,96,880, resulting from an increase of Rupees 85,500, against a decrease of Rupees 2,82,380. The increase in the revenue has been fully explained in the foregoing paragraphs, and it now remains to account for the decrease in charges. A large portion of this decrease, amounting to nearly one and a half lacs appertains to South Canara, where it is ascribed to a much smaller quantity of salt having been purchased from Bombay and Goa, in consequence of a large stock remaining on hand. There is a decrease of Rupees 51,970 in Madras, which is owing chiefly to the fact that the salt manufacture was restricted to the northern pans where the rates of Cudivaram are considerably less than in the southern pans. A large diminution in the exportation of salt has also contributed to reduce the expenditure in Madras. The decrease in Malabar is attributed to the cheap rate at which salt was purchased, to the fact that no salt was obtained from Madras, as in Fusly 1275.

62. The increase occurs chiefly in Ganjam, Vizagapatam, Tanjore, and Tinnevelly, and is due generally to the disbursement of arrears of Cudivaram and other charges in Fusly 1276, and to the more extensive manufacture of salt. The percentage of charges on the gross revenue is given in the following table:—

	RS.
Ganjam...	46,926
Vizagapatam...	10,011
Tanjore...	15,222
Tinnevelly	8,525

Districts.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Charges.	Percentage on the gross revenue.	Charges.	Percentage on the gross revenue.	Charges.	Percentage on the gross revenue.	Charges.	Percentage on the gross revenue.
	RS.		RS.		RS.		RS.	
Ganjam...	76,423	6	1,23,349	8	46,926	3	...	...
Vizagapatam. ...	22,515	7	32,526	10	10,011	3	...	...
Godavery.......	41,194	11	42,394	9	1,200	...	...	...
Kistna......	69,168	9	56,002	4	...	...	13,166	1
Nellore...	1,09,890	10	97,544	9	...	...	12,346	1
Madras............	3,99,217	19	3,47,247	15	...	...	51,970	2
South Arcot......	62,248	11	54,682	9	...	...	7,566	1
Tanjore...	98,088	10	1,13,310	10	15,222	1	...	...
Madura...	60,568	10	64 187	10	3,619	1	...	...
Tinnevelly... ...	65,696	10	74,221	10	8,525	1	...	...
South Canara....	2,59,604	43	1,17,490	20	...	...	1,42,114	...
Malabar...	3,46,546	42	2,91,328	32	...	...	55,218	...
Total...	16,11,157	16	14,14,280	12	85,503	...	2,82,380	2
						Net...	1,96,877	

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63. The following abstract exhibits a comparison between the charges incurred during the Fuslies 1275 and 1276:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Charges of Collections.				
Fixed Establishment	2,19,624	2,25,586	5,962	...
Country Stationery or Saderward	3,820	3,216	...	604
Travelling allowance to Officers, etc	7,313	6,942	...	371
Total...	2,30,757	2,35,744	5,962	975
Net...	...	...	4,987	
Charges for the provision of Salt.				
Purchase and Manufacturer's share	11,54,149	10,17,202	...	1,36,947
Charges for conveying and storing salt	1,51,971	1,14,216	...	37,755
Do. for exporting salt	58,438	22,307	...	36,131
Salt compensation	274	444	170	...
Contingencies	15,571	24,367	8,796	...
Total...	13,80,403	11,78,536	8,966	2,10,833
Net...	...	...	...	2,01,867
Grand Total...	16,11,160	14,14,280	14,928	2,11,808
Net...	...	...	...	1,96,880

64. Sea Customs.—The collections of the Maritime districts of the Presidency under this item shows a net increase of Rupees 1,23,080. The increase occurs in all the districts except Ganjam, Vizagapatam, Godavery, and Madura, and is ascribable to increased exportation of Paddy and Cloths, and to the increased importation of Betel-nut. The increase in the town of Madras is owing to extensive importation of Cotton Twist and Yarn, Cotton Piece-goods, Metals, Malt Liquors, and Wines. The decrease in Ganjam and Vizagapatam is due to a falling off in exports of dutiable goods owing to unfavourable nature of season. That in Godavery and Madura is trifling, and calls for no further remarks.

65. Land Customs.—This duty was levied only in the districts of Godavery, Kistna, South Arcot, Tanjore, and Malabar during Fusly 1276. There is a net increase occasioned by an increase in Kistna, Tanjore, and Malabar, against a decrease in the districts of Godavery and South Arcot. The decrease occurs chiefly in South Arcot, where it is owing to less production and therefore less export of Indigo, Gingelly-oil seed and products of all sorts, as well as to less imports of Liquor and Copper.

66. Stamps.—The revenue from Stamps exhibits a slight decrease, which is mainly owing to the demand of the preceding Fusly having been unprecedentedly large, in consequence of the number of documents that had to be renewed within the period allowed by the Registration Act.

67. The aggregate demand on account of Land and other sources of Revenue for the whole Presidency, during the Fusly under review, amounted to Rupees 666,67,367, showing a very satisfactory increase of Rupees 38,68,133 in favour of the Fusly under report.

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68. The particulars of current demand, collection, and balance of all the Revenues for Fusly 1276, in the whole Presidency, is given below:—

Items.	Current demand.	Collections.	Balance.	Subsequent collections and remissions up to December 1867.	Balance.
	RS.	RS.	RS.	RS.	RS.
Permanently settled.	51,26,622	43,84,360	7,42,262	5,54,287	1,87,975
Jody on Shrotriem, etc	6,69,883	5,78,545	91,338	74,919	16,419
Ryotwar........	349,58,845	330,16,164	19,42,681	16,81,566	2,61,115
Miscellaneous................	33,53,677	26,42,423	7,11,254	4,55,329	2,55,925
Total...	441,09,027	406,21,492	34,87,535	27,66,101	7,21,434
Abkarry...........	54,61,340	45,74,071	8,87,269	6,01,117	2,86,152
Income-tax............	1,753	1,753	....	....	....
License-tax......	2,56,290	2,56,290	....	....	....
Sea Customs	20,68,505	20,68,505	....	....	....
Land Customs................	1,25,830	1,25,830	....	....	....
Salt........................	115,87,979	115,84,333	3,646	2,418	1,228
Stamps......................	30,56,643	30,56,643	....	....	....
Total...	225,58,340	216,67,425	8,90,915	6,03,535	2,87,380
Grand Total ..	666,67,367	622,88,917	43,78,450	33,69,636	10,08,814

69. Out of the entire demand of Rupees 666,67,367, Rupees 622,88,917 was collected during the year, leaving a balance of Rupees 43,78,450 at the close of the Fusly. This balance was further reduced to Rupees 10,08,814 by the subsequent collections and remissions, which amounted to Rupees 33,69,636 up to December 1867.

	RS.
Ganjam	2
Vizagapatam	1,964
Godavery	4,691
Kistna...	13,679
Nellore...	51,609
Madras	443
North Arcot	2,312
South Arcot	87
Madura	1,09,986
Salem...	3,252
	1,87,975

Government Order, dated 31st July 1867, No. 1,750.

Board's Proceedings, 12th September 1867, No. 5,859.

70. Under Permanently settled estates there was a balance of Rupees 1,87,975, distributed amongst the several districts noted in the margin. It is large in Nellore and Madura. The balance in Nellore is the amount of compensation allowed to the Vencatagherry Zemindar in Government Order, dated 8th June 1867, No. 1,300, as an adjustment of his claims for the suspension of Moturpha collections, and should have been written off and the balance cleared. The balance in Madura is mainly owing to permission having been granted to the Ramnad Zemindar to delay the payment of the remainder of his Peishcush to the extent of Rupees 1,00,000 up to March 1868, and partly to the Kannivadu Renter not having liquidated his balance notwithstanding that he was allowed to delay payment until December last. The balance in the Kistna district is against the Nuzivied and Davaracotah estates. These estates are now under attachment on account of the arrears due by them. The balance in the other districts is not quite so large, but there can be no grounds whatever for the Peishcush on Permanently settled estates not being realized in full within the Fusly.

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71. The net balance under Shrotriem Jody is Rupees 16,419. The balance is large in Madras and Salem. In the former district it is owing to the non-distribution of title-deeds to the Inamdars. The Collector apprehends that, owing to the suspension of title-deeds by the Inam Commissioner, this balance cannot be realized for some time to come; but the Board trust that, as the Commissioner has deputed an Inam Deputy Collector to settle the Inam villages of the district, there will not be much delay in the adjustment of the balance. The Collector of Salem reports that he has attached the Agraharum villages, but that it is extremely difficult to realize these balances without bringing them under the cognizance of the Arrear Recovery Act. The balances in the other districts are probably owing to the additional quit-rent recently imposed by the Inam Commissioner.

	RS.
Madras	2,324
Salem	4,878

72. The Ryotwar balance of Rupees 2,61,115, is spread over all the districts of the Presidency. This balance, it will be observed, is less than that of the preceding Fusly by nearly a lac of Rupees. The districts noted in the margin are those in which there is a considerable balance. The balance in Bellary is chiefly owing to the postponement of collections consequent upon the adverse nature of the season. The balance in the Madras district is due to increased demand on waste lands. The collections during the Fusly, however, show an increase, which is the result of the provisions of Arrear Recovery Act No. II. of 1864 having been rigorously enforced. The relaxation of the provisions of Act No. II. of 1864, in those parts of the districts most afflicted by distress, resulted in a perceptible balance in North Arcot.

	RS.
Bellary	54,929
Madras	22,988
North Arcot	39,660

73 The balance on account of Miscellaneous items amounted to Rupees 2,55,925, occurring chiefly in the districts noted in the margin. The greater portion of the balance in the Godavery district is due to the postponement of the collections of the water-tax on wet Zemindary Agraharums and Inam lands in the Sub-Division pending inquiry as to classification. No explanation is given for the large balance in the Kistna district. In Bellary it is due to the postponement of collection owing to distress. A considerable portion of the balance in Madras is owing to the quit-rent and ground-rent in the town of Madras and its suburbs not having been punctually collected in consequence of the landholders taking undue advantage of the defective state of law hitherto prevailing within the High Court limits. This difficulty having been obviated by the passing of Act No. X. of 1867, the Collector trusts that such large balances will not appear in future. The balance in North Arcot is composed of several petty items.

	RS.
Godavery	75,663
Kistna	60,966
Bellary	30,636
Madras	28,373
North Arcot	21,664

74. The balance of Rupees 2,86,152 under Abkarry occurs in the marginally noted districts, and is very large in Bellary and Madura. The balance in the former district is mainly owing to the inability of the renters to fulfil their engagements caused partly by the enhanced prices to which competition ran up the farms, and partly by the entire absence of demand for liquor during the famine months of July, August, and September 1866. The Collector of Madura states that requisite steps have been adopted for the realization of the recoverable portion of the balance, but that a considerable sum is likely to be irrecoverable owing to the fact that several of the Renters are not men of substance. A great portion of the balance in Nellore is due by the Gudur Renter. Some of his

	RS.
Nellore	5,849
Bellary	2,27,488
Kurnool	4,044
Madras	48
Madura	47,677
Salem	1,101
	2,86,152

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property is now under attachment, and measures are being taken by the Collector to enforce against him the provisions of the Abkarry Act, as his conduct has been evasive. A great portion of the balance in Kurnool is irrecoverable, and the reasons adduced to account for increased balance in Bellary apply equally to this district.

75. The balance under Salt, which belongs exclusively to Bellary, is in the item of earth-salt, and is mainly attributable to postponement of collections.

76. The Demand, Collection, and Balance of the Neilgherry talook of the Coimbatore district is indicated in the following abstract:—

Items.	Demand for Fusly 1276.	Collections within the Fusly.	Balance.	Subsequent collections up to 31st September 1867.	Balance.
LAND REVENUE.					
Ryotwar.					
Lands held by Burghers and other Hill Tribes...	16,895	16,361	534	499	35
Do. by Europeans, East Indians, etc., for Coffee plantations and other agricultural purposes	7,756	....	7,756	3,834	3,922
Total...	24,651	16,361	8,290	4,333	3,957
Miscellaneous.					
Quit rent on house properties	4,233	243	3,990	3,341	649
Other items......	23	9	14	14	......
Total...	4,256	252	4,004	3,355	649
Grand Total...	28,907	16,613	12,294	7,688	4,606

77. The demand of the Fusly shows a decrease of Rupees 20,281 compared with the preceding year, but it is only nominal, the receipts of the previous year having been rendered unusually large because the sale proceeds of waste lands subject to assessment which had previously accumulated in deposit from the 17th October 1861, were then credited to "Land Revenue Miscellaneous."

78. Out of the demand of Rupees 28,907, Rupees 24,301 was realized up to September, leaving a balance of Rupees 4,606, which is more than that of Fusly 1266 by Rupees 1,859, and consists chiefly of the assessment and quit-rent due on coffee plantations and house properties held by Europeans and East Indians. The balance on lands held by Burghers, Rupees 35, is trifling. The Collector reports that the Special Assistant Collector has been instructed to collect the arrears under the provisions of Act No. II. of 1864.

79. The following Statement exhibits the Arrear, Demand, Collection, and Balance of Land Revenue and Revenue from other sources. Out of Rupees 44,12,473, which was outstanding at the beginning of Fusly 1276, Rupees 32,44,440 was collected, and Rupees 1,49,149 remitted during the Fusly, leaving a balance of Rupees 10,18,884, which was reduced to Rupees 8,16,367

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by subsequent collections and remissions up to December. Rupees 1,42,860-4-9 is said by the Collector to be irrecoverable:—

Items.	Demand.	Collection.	Remission.	Subsequent collections and remissions.	Balance. Recoverable and doubtful.	Irrecoverable.			Total.
	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
Permanently settled	7,31,823	6,84,972	9,537	2,413	33,913	987	14	10	34,901
Shrotriem Jodi	1,24,273	1,01,609	5,174	5,049	11,427	1,013	10	11	12,441
Ryotwar	20,66,332	15,99,760	78,765	75,127	2,10,529	1,02,151	5	6	3,12,680
Miscellaneous	11,32,866	6,24,649	32,444	47,897	3,96,184	31,691	8	0	4,27,876
Abkarry	2,58,000	2,20,917	21,803	223	8,399	6,658	0	6	15,057
Salt	4,217	2,452	37	293	1,115	320	0	0	1,435
Income tax	91,962	10,081	1,389	71,515	11,939	37	13	0	11,977
Total...	44,12,473	32,44,440	1,49,149	2,02,517	6,73,506	1,42,860	4	9	8,16,367
	Deduct amount already authorized to be remitted under Ryotwar in Ganjam.—Vide Government Order, dated 9th April 1867, No. 823					27,200	7	5	
	Net irrecoverable now recommended for remission					1,15,659	13	4	

80. As in the case of last Fusly, the part of the irrecoverable balance which has occurred on permanently settled estates occurs in the districts of Godavery and South Arcot. It is the same in amount, and is ascribed to the same causes. The Collector of South Arcot purposes to address the Board shortly in view to a permanent reduction being made from the Peishcush of certain Moottahs in which lands have been taken up for public purposes.

81. The Collectors of the seven districts noted in the margin recommend that the irrecoverable balance of Rupees 11,013-10-11 in "Shrotriem Jodi" may be remitted. In the Godavery district it consists of quit-rent improperly demanded from Inamdars before any tittle-deeds were issued to them, of Russums erroneously demanded from the Agraharams of the Pentapad talook, notwithstanding the prohibition contained in Government Order, dated 28th March 1866, No. 359, and of quit-rent on Inams which have been sold for arrears and purchased by Government. The amount next in magnitude is that of Cuddapah, where it is due to the reduction of excessive quit-rent by the Inam Commissioner. The Nellore balance arises in great part from the refusal of the Shrotriemdars of Kancheruvu to their Jodi for Fusly 1275 on the ground that quit-rent was levied from them before they received their Inam Registers. The balances in the other districts are the result of the Inamdars declining to enfranchise their Inams, and to their unwillingness to accept the Commissioner's decision as to the amount of quit-rent.

	RS.	A.	P.
Godavery	765	2	11
Kistna	2	13	5
Nellore	87	8	5
Cuddapah	91	6	8
Kurnool	1	8	11
South Arcot	12	7	7
Tanjore	53	0	0
Total...	1,013	0	11

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82. The balance recommended for remission under "Ryotwar and Miscellaneous" amounts to Rupees 1,06,642-2-1. As far as the Board can judge there is every reason to believe that the Collectors have taken proper steps to scrutinize the nature and necessity of these remissions. They are considerably less than that recommended for remission in the preceding Fusly.

	RS.	A.	P.
Ryotwar...	74,950	14	1
Miscellaneous	31,691	8	0
	1,06,642	2	1

83. The Collectors of Vizagapatam, Nellore, and Madura recommend that Rupees 6,016-8-0, Rupees 500, and Rupees 141-8-6, the arrears due from Abkarry renters in their districts, may be remitted and written off. The Vizagapatam balance is certainly irrecoverable because it is the rent of the talook of Kasipur which has been alienated from the Jeypore Estate as forming no part of it. The balance in Nellore results from the resale of the Kanigiri farm in Fusly 1275, and there is no prospect of its being recovered from the renters, who own no property. The balance in Madura is the arrear due from the late Abkarry renter of Melur, who has become bankrupt.

84. An "Earth-salt" balance of Rupees 320 in Bellary is irrecoverable, because of the default of ryots either through death, emigration, or poverty.

85. Under the head of Income-tax the Collector of Bellary alone has recommended remission. The sum is Rupees 37-13-0; the ground for the recommendation is that over-taxation on false information has been proved.

86. The particulars of irrecoverable arrears recommended for remission are given district by district in the subjoined abstract. The Board request the sanction of Government for writing off the total which amounts to Rupees 1,15,659-13-4:—

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Districts.	Land Revenue.															Abkarry.			Income-tax.			Salt.			Grand Total.		
	Permanently settled.			Shrotriem Jodi.			Ryotwar.			Miscellaneous.			Total.														
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Ganjam... ...	......	...	...	...	...	...	9	15	0	362	1	11	372	0	11	...	...	...	...	...	...	...	...	...	372	0	11
2. Vizagapatam.	......	...	...	...	...	...	378	12	1	21	12	0	400	8	1	6,016	8	0	...	...	...	...	...	...	6,417	0	1
3. Godavery... ...	950	7	5	765	2	11	2,415	2	7	12,765	9	6	16,896	6	5	...	...	...	...	...	...	...	...	...	16,896	6	5
4. Kistna	......	...	...	2	13	5	1,930	1	2	2,581	12	8	4,514	11	3	...	...	...	...	...	...	...	...	...	4,514	11	3
5. Nellore... ...	......	...	...	87	8	5	12,274	8	6	1,600	1	10	13,962	2	9	500	0	0	...	...	...	...	...	...	14,462	2	9
6. Cuddapah... ...	......	...	...	91	6	8	1,990	11	1	1,763	9	4	3,845	11	1	...	...	...	...	...	...	...	...	...	3,845	11	1
7. Bellary... ...	.....	...	...	...	...	...	17,453	9	11	6,692	8	9	24,146	2	8	...	...	...	37	13	0	320	0	0	24,503	15	8
8. Kurnool... ...	......	...	...	1	3	11	2,539	12	9	339	0	1	2,880	0	9	...	...	...	...	...	...	...	...	...	2,880	0	9
9. Madras... ...	......	...	...	...	...	...	...	...	...	...	...	...	......	...	...	...	...	...	...	...	...	...	...	...	......	...	...
10. North Arcot...	......	...	...	...	...	...	15,084	13	8	4,468	10	1	19,553	7	9	...	...	...	...	...	...	...	...	...	19,553	7	9
11. South Arcot ...	37	7	5	12	7	7	6,936	1	4	...	...	...	6,986	0	4	...	...	...	...	...	...	...	...	...	6,986	0	4
12. Tanjore... ...	......	...	...	53	0	0	2,454	5	1	110	2	2	2,617	7	3	...	...	...	...	...	...	...	...	...	2,617	7	3
13. Trichinopoly...	......	...	...	...	...	...	646	0	0	33	15	6	679	15	6	...	...	...	...	...	...	...	...	...	679	15	6
14. Madura... ...	......	...	...	...	...	...	217	13	6	0	4	0	218	1	6	141	8	6	...	...	...	...	...	...	359	10	0
15. Tinnevelly...	......	...	...	...	...	...	1,277	9	11	92	2	9	1,369	12	8	...	...	...	...	...	...	...	...	...	1,369	12	8
16. Coimbatore ...	......	...	...	...	...	...	1,082	14	2	50	3	3	1,133	1	5	...	...	...	...	...	...	...	...	...	1,133	1	5
17. Salem	......	...	...	...	...	...	6,825	15	6	809	10	2	7,635	9	8	...	...	...	...	...	...	...	...	...	7,635	9	8
18. South Canara.	......	...	...	...	...	...	...	...	...	...	...	...	......	...	...	...	...	...	...	...	...	...	...	...	......	...	...
19. Malabar... ...	......	...	...	...	...	...	1,432	11	10	...	...	...	1,432	11	10	...	...	...	...	...	...	...	...	...	1,432	11	10
Total...	987	14	10	1,013	10	11	74,950	14	1	31,691	8	0	1,08,643	15	10	6,658	0	6	37	13	0	320	0	0	1,15,659	13	4

87. The Fuslywar particulars of the balance under "Not permanently settled," is given in the following statement, from which it will be observed that the balance amounts to Rupees 7,52,995, out of which the sums noted in the margin being deducted there remains a balance of Rupees 4,64,699 for future adjustment:—

	RS.	A.	P.
Amount sanctioned for remission on the report of Fusly 1275, but not written off in the Collector's accounts...	1,80,639	14	2
Amount now recommended to be written off..	1,07,656	1	0
	2,88,295	15	2

Districts.	Fusly 1261.	Fusly 1262.	Fusly 1263.	Fusly 1264.	Fusly 1265.	Fusly 1266.	Fusly 1267.	Fusly 1268.	Fusly 1269.	Fusly 1270.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Fusly 1275.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	......	......	...	...	...	...	...	...	...	......	35	432	706	43,596	44,769
2. Vizagapatam	...	......	......	...	...	...	...	...	...	...	......	1	30	343	412	786
3. Godavery	...	......	......	...	...	...	...	361	478	6,870	11,643	7,840	27,996	1,12,496	66,922	2,34,606
4. Kistna	...	......	68	436	70	69	69	96	409	1,145	2,588	3,471	4,219	6,012	20,385	39,037
5. Nellore	...	......	......	...	...	...	...	...	...	...	3	63	270	8,424	14,331	23,091
6. Cuddapah	...	......	......	70	...	...	17	33	79	157	9	114	742	1,120	6,566	8,907
7. Bellary	...	......	......	...	...	...	...	533	258	153	232	930	1,896	19,133	67,667	90,802
8. Kurnool	...	......	......	...	...	...	...	...	...	...	7	22	137	1,377	3,249	4,792
9. Madras	...	......	......	...	...	...	...	...	1,253	6,540	6,774	8,114	17,173	31,605	43,952	1,15,411
10. North Arcot	...	......	6	...	...	...	...	12	552	1,216	2,498	6,710	9,233	16,921	45,964	83,112
11. South Arcot	...	......	......	...	...	...	...	...	...	...	2,408	4,172	4,276	8,038	13,631	32,525
12. Tanjore	...	......	......	...	...	...	...	...	...	...	291	468	1,143	2,529	7,922	12,353
13. Trichinopoly	...	......	......	...	...	...	...	...	...	...	...	3	212	1,743	938	2,896
14. Madura	...	......	......	...	4	67	93	185	183	191	186	234	168	1,074	500	2,885
15. Tinnevelly, up to Fusly 1261	4,933	646	503	619	759	883	1,069	1,092	1,289	1,204	1,318	3,226	2,027	2,592	6,993	29,153
16. Coimbatore	...	......	......	...	...	...	69	30	97	82	21	74	286	922	3,323	4,904
17. Salem	...	......	......	...	...	...	...	...	...	36	936	1,306	2,868	4,786	9,730	19,662
18. South Canara	...	......	......	...	...	...	...	...	...	...	......	......	......	49	48	97
19. Malabar	...	......	......	...	...	...	...	...	...	...	......	74	307	851	1,975	3,207
Total...	4,933	646	577	1,125	833	1,019	1,317	2,342	4,598	17,594	28,914	36,857	73,415	2,20,721	3,58,104	7,52,995

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88. The subjoined statement is a comparative abstract of collections :—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Current.	Arrears.	Total.	Current.	Arrears.	Tôtal.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled.	44,48,685	3,80,065	48,28,750	43,84,360	6,84,972	50,69,332	2,40,582	......
Jody on Shrotriem villages...	5,45,919	61,541	6,07,460	5,78,545	1,01,609	6,80,154	72,694	......
Ryotwar....	315,16,959	12,83,652	328,00,611	330,16,164	15,99,760	346,15,924	18,15,313	......
Miscellaneous.........	32,52,867	5,68,554	38,21,421	26,42,423	6,24,649	32,67,072	......	5,54,349
Total...	397,64,430	22,93,812	420,58,242	406,21,492	30,10,990	436,32,482	15,74,240	......
Abkarry......	38,40,694	3,29,535	41,70,229	45,74,071	2,20,917	47,94,988	6,24,759	......
Income-tax.	43,003	2,51,282	2,94,285	1,753	10,081	11,834	......	2,82,451
License-tax.	......	......	......	2,56,290	......	2,56,290	2,56,290	......
Salt..........	102,81,773	6,926	102,88,699	115,84,333	2,452	115,86,785	12,98,086	......
SeaCustoms.	19,45,425	......	19,45,425	20,68,505	......	20,68,505	1,23,080	......
Land Customs.......	1,23,979	......	1,23,979	1,25,830	......	1,25,830	1,851	......
Stamps......	31,49,219	.. ...	31,49,219	30,56,643	......	30,56,643	......	92,576
Total...	193,84,093	5,87,743	199,71,836	216,67,425	2,33,450	219,00,875	19,29,039	......
GrandTotal.	591,48,523	28,81,555	620,30,078	622,88,917	32,44,440	655,33,357	35,03,279	......

89. It will be observed from this abstract that there is an increase in the collections under all items of revenue except Income-tax and Stamps, and that the collections show a net increase of Rupees 35,03,279 for the whole Presidency. It may be remarked that the figures do not tally exactly with those entered in the Board's printed statement of collections for June which has been submitted to Government, but this is owing to adjustments which have been made under instructions from the Accountant General.

90. The extent to which it was found necessary to have recourse to coercive process during the Fusly is shown in the following statement. Processes were issued in 6,485 villages against 52,997 ryots for the recovery of Rupees 5,00,190. The estimated value of the property attached was Rupees 3,23,953, and Rupees 81,219 was the actual amount of the sale receipts.

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Districts.	Process issued.			Estimated value of property attached.			Property sold.					
							Land.		Personal property.		Total.	
	No. of villages.	No. of ryots.	Amount of arrears.	Land.	Personal property	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
			RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ganjam	4	7	57	124	......	124	124	124	...	...	124	124
Vizagapatam	50	450	6,925	3,631	3,161	6,792	184	197	72	81	256	278
Godavery...	290	1,711	49,085	16,871	25,481	42,352	8,824	6,159	6,216	4,760	15,040	10,919
Kistna	74	257	8,117	280	4,521	4,801	30	18	1,172	973	1,202	991
Nellore	218	614	9,770	4,058	3,271	7,329	736	513	790	541	1,526	1,054
Cuddapah	182	289	5,809	4,634	1,988	6,622	1,555	1,080	304	234	1,859	1,314
Bellary	87	210	5,205	605	3,837	4,442	211	219	486	505	697	724
Kurnool...	78	193	1,418	1,171	237	1,408	1,171	891	30	37	1,201	928
Madras	1,103	7,460	1,35,374	71,401	82,019	1,53,420	24,727	26,623	2,710	2,998	27,437	29,[illegible]21
North Arcot...	1,865	32,357	1,91,964	24,439	16,738	41,177	4,768	5,985	582	874	5,350	6,859
South Arcot	905	3,197	24,187	9,725	11,612	21,337	3,737	8,812	1,351	731	5,088	9,[illegible]43
Tanjore	366	668	16,904	1,886	14,557	16,443	1,043	3,038	1,025	1,270	2,068	4,308
Trichinopoly	284	3,896	28,040	5,375	1,062	6,437	3,117	4,894	49	81	3,166	4,975
Madura	6	6	234	121	14	135	278	278	28	28	306	30[illegible]
Tinnevelly	28	33	2,141	1,789	266	2,055	1,789	2,437	266	299	2,055	2,73[illegible]
Coimbatore	100	199	1,011	432	30	462	178	310	9	27	187	337
Salem	898	1,431	10,573	1,250	4,004	5,254	651	1,664	541	804	1,192	2,468
South Canara	2	19	3,431	7	3,356	3,363	7	16	2,633	3,718	2,640	3,734
Malabar...	...	...	......	......	......	......	...	...	...	...	...	...
Total ...	6,485	52,997	5,00,190	1,47,799	1,76,154	3,23,953	53,130	63,258	18,264	17,961	71,394	81,219

91. The charges incurred during the Fusly amounted to Rupees 59,11,279, showing a net decrease of Rupees 3,21,107, resulting from an increase of Rupees 64,891 in the management charges, against a decrease of Rupees 3,85,998 in the extra charges, as shown in the subjoined abstract:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts	620,80,396	655,37,502	34,57,106	......
Management charges	40,98,122	41,63,013	64,891	......
Extra charges......	21,34,264	17,48,266	......	3,85,998
Total charges...	62,32,386	59,11,279	......	3,21,107
Percentage of charges to receipts	10·03	9·02	......	1·01

92. The increase in the management charges results chiefly from the completion of Mr. Pelly's revision of establishments, and from its having been in operation throughout the Fusly under report. It is partly due to a temporary increase of Rupees 2 and 3 granted to all servants in the receipt of Rupees 15 a month, and less in Ganjam and Bellary during the distress.

93. The decrease in the extra charges results from a diminution in the charges for manufacturing, storing, and exporting salt, as already observed, and from the large quantity of Columbo Arrack which was purchased for Madras in Fusly 1275.

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94. In the Palcondah and Honjeeram Estates in Vizagapatam, the demand from 264 villages amounted to Rupees 1,56,928, and the collections to Rupees 1,56,366, leaving a small balance of Rupees 562. The extent to which the several descriptions of produce were cultivated in Fusly 1276 compared with Fusly 1275 is shown in the margin, and it will be observed that the total extent cultivated was 13,051, being 456 acres more than in the preceding Fusly, and, that the increase occurred chiefly in paddy lands. The Collector reports that the inhabitants of these estates "seem to be both prosperous and happy." The sum expended on public works by the renters amounted to Rupees 5,780-14-5, or Rupees 1,029-12-0 more than in Fusly 1275, but was devoted entirely to ordinary works.

Name of produce.	Fusly 1275.	Fusly 1276.	Increase.	Decrease
	Acres.	Acres.	Acres.	Acres.
Sugar-cane............	343	263	...	80
Paddy......................	9,267	9,902	635	..
Indigo........................	840	605	...	235
Cotton.........................	2	...	...	2
Other grains...	2,143	2,281	138	...
Total...	12,595	13,051	773	317
Net...			456	

95. The Board find that the Village and Talook Accounts are generally kept with care, but the Collectors of Vizagapatam, Godavery, and Nellore are not satisfied with those of their districts, and the Board trust that their attention will be successfully directed towards bringing them into a proper state. The reports of many of the Collectors on this subject are very meagre. In future all Collectors will be good enough to give full details regarding this subject.

96. The amounts realized by the sale of unassessed waste lands, the redemption of Land Revenue, and the sales of the proprietary right in the escheats of Malabar are exhibited in the subjoined abstract. The total receipts amounted to Rupees 2,84,038. Two of the items which appeared in the previous year's reports, namely, "Sale of houses or other real property which did or might yield revenue," and "Sale of lands on the Neilgherries and Shervaroy Hills subject to annual assessment," have been omitted, because they have been transferred to general revenues. There is a decrease of Rupees 50,095 in these receipts, occasioned chiefly by a falling off in the sale of proprietary right in the escheats of Malabar:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sale of lands in freehold for building purposes at an upset price equal to 25 times the land-tax...	206	3,630	3,424	....
Redemption of assessment on assessed Government lands converted into freehold...	3,046	2,086	....	960
Redemption on Inam lands other than Village Service Inams enfranchised on payment of quit-rent...	5,600	344	....	5,256
Sale of waste lands under new Rules of 5th March 1863...	14,053	16,156	2,103	....
Sale of proprietary right in the escheats of Malabar..................	3,11,228	2,61,822	....	49,406
'al...	3,34,133	2,84,038	5,527	55,622
			Net...	50,095

97. The Board now resolve to submit to Government the Quinquennial Statements noted in the margin. The last returns were for Fusly 1271, and these are for Fusly 1276. Every endeavour is being made to render these statistics as accurate as possible; but there is still much to be desired.

A. Statement showing the number of Villages and Hamlets.
B. Do. Circar Ayacut and Cultivation.
C. Do. different sources of Irrigation.
D. Do. Houses and Population.
E. Do. number of Ryots and Puttahs.
F. Do. Rent roll.

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98. *Statement A.*—Statement A shows the area and the number of villages and hamlets in the Government talooks, and Enclosure No. 1 those of Zemindaries not forming portions of Government talooks. It is still doubtful whether the area given in last Statement or in this can be taken as correct. The Superintendent of Revenue Survey in furnishing the information called for, states that he cannot give accurately the area of each district, and that the labours of his Department have hitherto been limited to the survey of Government villages.

		Sq. Miles.
As given in the Quinquennial Return for Fusly 1271...		1,30,912
As given in the present Return—		
Government talooks...	1,05,600	
Zemindaries.	35,486	
		1,41,086
As given by the Superintendent of Revenue Survey...		1,18,643

99. In the Board's Proceedings, dated 15th April 1868, No. 2,758, the Collectors have been called upon to explain the difference between the Superintendent's Statement and those received from them, and to submit a more accurate return.

100. The following is a comparative abstract of the variations in the number of villages as entered in the returns of Fusly 1271 and that now submitted :—

	Fusly 1271.	Present Returns.	Increase.	Decrease.
Government talooks.				
Ryotwar Villages...	30,800	28,113	......	2,687
Rented do.	465	358	......	107
Amany do.	63	19	......	44
Shrotriem and Inam villages	3,795	3,869	74	......
Moturpha do.	101	......	......	101
Moottahs and Polliems do.	19,252	4,245	......	15,007
Uninhabited do.	145	2,724	2,579	......
Total...	54,621	39,328	2,653	17,946
Zemindary.				
Inhabited......	......	13,876	15,842	......
Uninhabited...	......	1,966		
Grand total...	54,621	55,170	549	......
Hamlets...	43,390	45,156	1,766	......

101. *Statement B.*—This Statement shows the entire ayacut and the Government land under occupancy in the several districts. The return from Vizagapatam does not show any deduction on account of Inam though in the quinquennial return of Fusly 1271 it was exhibited to the extent of 11,843 acres, bearing an assessment of Rupees 80,856. In Tinnevelly the assessment of the Inam is not given. In the returns of some other districts also there is a large variation between the ayakut entered in the return for Fusly 1271 and that shown in the present return. The Collectors will be requested to account for the large variations. According to the present return, which does not include South Canara, the entire ayacut as per survey exclusive of Porumboke amounted to Acres 344,16,948, assessed at Rupees 506,77,043, from which deducting the Inam Ayacut amounting to Acres 58,97,662, assessed at Rupees 86,44,263, the Circar Ayacut amounts to Acres 285,19,286, assessed at Rupees 420,32,780. It will be seen from the statement that, except in the districts noted in the margin, the proportion of waste land compared with that occupied is not very large.

	Extent.	Assessment.
Cultivation...	183,48,488	332,78,701
Waste...	101,70,798	87,54,079
	285,19,286	420,32,780

Kurnool. North Arcot.
Madras. South Arcot.

102. *Statement C.*—The several descriptions of irrigation works in each district are embodied in this Statement. The number of tanks and anicuts given for South Canara are

altogether omitted in the present return. They are all petty works which can hardly be classed as regular irrigation works:—

Description of works.	Fusly 1271.	Present return.	Increase.	Decrease.
Tanks	26,729	27,666	937	
River channels..	11,161	11,453	292	
Spring do.	6,933	6,689	......	244
Anicuts...	2,067	1,924	......	143
Wells, Government...	3,06,415	48,148	......	
Do. Private, old...		1,86,406	37,098	
Do. do. new...		99,151		
Dasabundum		9,808	......	
Total...	3,53,305	3,91,245	38,327	387
Works out of repair...	79,443	75,423	......	4,020

103. The chief variations noticeable is the decrease in the number of tanks in the districts of Godavery, Kistna, and Trichinopoly. In the first of these districts the decrease is due to the Government tanks having been assessed by the Settlement Department as Zeroyaty, as they are no longer required after the construction of the Anicut channels. In the Kistna district numbers of tanks in the Delta have been superseded by the Kistna channels which are yearly extending. The Collector of Trichinopoly gives no explanation for the decrease.

104. It will be seen that in the number of wells there is an increase of 37,098 compared with Fusly 1271, which must be attributed mainly to the irrigation from private wells being exempted from extra taxation.

105. *Statement D.*—In this Statement the particulars of houses and population according to the present census are entered. The census was taken in all the districts on the 1st March 1867, the date prescribed by the Board for that purpose. The present returns may be considered as more complete than usual. The total population of the Presidency exclusive of the Town of Madras is 26,089,052 souls, or 2,482,584 above the census of Fusly 1271. The following is a comparative statement of the population:—

Items.	Fusly 1271.	Present Return.	Increase.	Decrease.
1. Number of houses	5,314,161	5,836,400	5,22,239	....
2. Population, exclusive of Town of Madras.	23,606,468	26,089,052	2,482,584	....
Hindoos	21,858,713	24,172,822	2,314,109	....
Mahomedans	1,379,330	1,502,134	122,804	....
Christians	368,425	4,14,096	45,671	....
Total...	23,606,468	26,089,052	2,482,584	....
Particulars.				
Males	12,092,820	....	....	....
Females	11,513,648	....	....	....
Total...	23,606,468	26,089,052	2,482,584	....
Agricultural	16,840,061	18,683,057	1,842,996	....
Non-agricultural	6,766,407	7,405,995	639,588	....
Grand Total, exclusive of Madras Town..	23,606,468	26,089,052	2,482,584	....
Estimated population of Madras Town...	450,000	450,000	....	....

106. In the number of houses there is an increase of 5,22,239. Dividing the entire population of the Presidency exclusive of the town of Madras among the number of houses, the result is a little more than 4½ residents to each house. From this result the Board believe that the popula-

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tion return has been pretty accurately prepared. The agricultural class of the population numbered 186,83,057 against 74,05,995 non-agricultural. The population of the town of Madras is assumed as usual at 4,50,000 in the absence of any census.

107. *Statement E.*—In the following abstract are entered the particulars of ryots' puttahs and agricultural stock in comparison with Fusly 1271:—

Items.	Fusly 1271.	Present Return.	Increase.	Decrease.	Per centage.
Ryots.					
Registered Ryots	17,53,136	22,94,593	5,41,457	....	30·87
Sub-tenants	10,92,523	9,33,133	....	1,59,390	14·59
Total...	28,45,659	32,27,726	3,82,067	....	13·43
Puttahs.					
Single	18,53,716	19,27,958	74,242	....	4·00
Joint	2,67,637	3,69,200	1,01,563	....	37·94
Total...	21,21,353	22,97,158	1,75,805	....	8·29
Ploughs	16,37,096	18,14,670	1,77,574	....	10·84
Cattle.					
Tilling Cattle	36,67,544	38,72,601	2,05,057	....	5·59
Cows...	27,28,205	26,87,995	....	40,210	1·48
She Buffaloes	10,21,994	10,02,438	....	19,556	1·91
Sheep	58,50,564	61,96,314	3,45,750	....	5·91

108. The number of registered ryots shows an increase while that of the sub-tenants exhibits a decrease. The increase may be attributed to the extension of cultivation encouraged by the reduction of assessment in some districts by the Revenue Settlement Department.

109. The falling off in the number of Cows and she Buffaloes is considerable, and is owing to the loss from the prevalence of cattle disease of various types during the past two years, and in particular to the terrible drought of Fusly 1275, the effects of which can hardly yet be said to have passed away.

110. *Statement F.*—This is a classified list of the ryots and the assessment paid by them. The following is its abstract compared with Fusly 1271:—

Items.	Return of Fusly 1271.		Present Return.		Increase.		Decrease.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		Rs.		Rs.		Rs.		Rs.
Ryots paying upwards of Rs. 1,000 ...	420	6,57,326	384	5,75,649	......	......	36	81,677
Do. do. from 500 to 1,000... ...	1,627	11,04,864	1,550	10,34,013	......	......	77	70,851
Do. do. ,, 250 to 500... ...	5,641	18,90,300	5,687	18,45,711	46	......	...	44,589
Do. do. ,, 100 to 250... ...	31,532	45,77,590	32,746	45,73,774	1,214	......	...	3,816
Do. do. ,, 50 to 100... ...	77,408	52,75,666	79,329	53,99,368	1,921	1,23,702	...	......
Do. do. ,, 30 to 50... ...	1,18,672	45,08,616	1,21,237	45,24,689	2,565	16,073	...	......
Do. do. ,, 10 to 30... ...	4,31,569	73,99,825	4,55,718	77,30,788	24,149	3,30,963	...	......
Do. do. under 10 Rupees	11,97,157	43,37,695	12,08,050	46,26,546	10,893	2,88,851	...	......
Total No. of persons holding single Puttahs...	18,64,026	297,51,882	19,04,701	303,10,538	40,675	5,58,656	...	......
Do. Joint do. ...	2,62,009	47,89,753	3,60,784	60,97,993	98,775	13,08,240	...	......
Grand Total...	21,26,035	345,41,635	22,65,485	364,08,531	1,39,450	18,66,896	...	......

111. Except in the first two classes there has been an increase which is an indication of the improving condition of the agricultural population. The average for each puttah on the total assessment payable by the puttah holders comes to the same amount as in Fusly 1271, namely, Rs. 16.

(A true Extract.)

(Signed) A. MACGREGOR,
Acting Secretary.

To the Secretary to Government, Revenue Department.

Copy to all Collectors.

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No. 1.—STATEMENT *showing the number of Villages settled and Puttahs issued by Covenanted and Uncovenanted Officers for Fusly* 1276.

DISTRICTS.	Settled by Collectors. Number of Talooks.	Settled by Collectors. Number of Villages.	Settled by Collectors. Number of Puttahs.	Settled by Sub-Collectors. Number of Talooks.	Settled by Sub-Collectors. Number of Villages.	Settled by Sub-Collectors. Number of Puttahs.	Settled by Head Assistants. Number of Talooks.	Settled by Head Assistants. Number of Villages.	Settled by Head Assistants. Number of Puttahs.	Settled by Deputy Collectors. Number of Talooks.	Settled by Deputy Collectors. Number of Villages.	Settled by Deputy Collectors. Number of Puttahs.	Total. Number of Talooks.	Total. Number of Villages.	Total. Distribution of Puttahs. Number of fresh Puttahs.	Total. Distribution of Puttahs. Old Puttahs modified by additional entries.	Total. Distribution of Puttahs. Old Puttahs not altered	Total. Distribution of Puttahs. Total.	Last Fusly. Number of Talooks.	Last Fusly. Number of Villages.	Last Fusly. Number of Puttahs.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22
1. Ganjam.......	1	907	6,577	...	...	...	2	506	27,909	...	...	...	3	1,413	808	4,673	29,005	34,486	3	1,410	33,828
2. Vizagapatam	...	...	...	...	...	...	2	160	3,962	...	...	...	2	160	1,418	2,848	...	3,962	2	160	4,131
3. Godavery. ...	3	335	28,188	2	208	11,487	4	434	13,831	...	...	...	9	977	53,506	...	...	53,506	9	973	19,058
4. Kistna	5	624	51,690	3	383	43,807	2	207	14,694	1	137	20,208	11	1,351	37,896	9,575	82,928	1,30,399	11	1,307	1,21,797
5. Nellore.......	3	342	55,615	3	311	46,328	1	102	22,595	2	115	21,447	9	870	88,928	7,577	49,480	1,45,985	9	871	1,38,431
6. Cuddapah ...	2	213	28,982	3	320	46,763	4	368	52,228	2	178	20,048	11	1,069	9,689	43,135	95,192	1,48,016	11	1,070	1,44,352
7. Bellary... ...	7	877	54,593	5	1,034	48,289	2	274	22,326	1	93	9,428	15	2,278	1,08,093	4,251	22,292	1,34,636	15	2,295	1,34,664
8. Kurnool......	3	287	30,151	...	...	...	2	138	22,853	3	272	32,883	8	697	27,143	7,222	51,472	85,887	8	697	84,149
9. Madras	2	398	18,085	5	1,334	28,976	..	..	...	...	...	...	7	1,732	38,921	8,130	10	47,061	7	1,708	44,886
10. North Arcot.	3	1,378	58,614	3	763	57,927	3	771	61,927	...	...	...	9	2,912	1,65,662	3,835	8,971	1,78,468	9	2,917	1,82,441
11. South Arcot.	3	1,058	92,227	2	785	63,686	1	533	37,542	2	629	63,599	8	3,000	10,226	53,053	1,93,775	2,57,054	8	2,997	2,56,061
12. Tanjore	2	1,102	16,235	2	1,349	17,359	2	1,114	17,986	3	1,227	34,129	9	4,792	50,230	9,626	25,817	85,709	9	4,799	53,149
13. Trichinopoly	2	485	33,128	...	...	...	1	189	26,761	2	581	66,473	5	1,255	7,980	24,989	93,393	1,26,362	5	1,256	1,19,740
14. Madura	2	196	49,428	2	248	35,493	...	...	...	2	337	39,775	6	781	61,251	20,487	42,958	1,24,696	6	782	1,22,989
15. Tinnevelly...	3	510	56,802	3	313	29,783	1	66	5,889	2	210	44,243	9	1,099	50,271	57,146	28,799	1,36,[illegible]66	9	1,099	1,33,789
16. Coimbatore..	2	85	18,593	4	536	88,871	3	576	77,768	2	337	43,615	11	1,534	63,934	...	1,64,913	2,28,847	11	1,584	2,31,071
17. Salem........	2	303	71,649	3	1,367	65,935	2	713	24,622	2	173	43,193	9	2,556	47,797	70,320	87,282	2,05,399	9	2,601	1,95,048
18. South Canara	5	1,278	38,656	...	...	...	...	...	...	...	...	...	5	1,278	1,660	285	36,711	38,656	5	1,278	37,824
19. Malabar......	3	94	34,912	3	128	39,877	2	120	52,600	2	90	39,400	10	432	4,522	1,43,051	19,216	1,66,789	10	433	2 08,387
Total...	53	10,467	7,44,125	43	9,079	6,24,580	34	6,266	4,85,398	26	4,874	4,78,436	156	30,186	8,30,081	4,75,239	10,27,214	23,32,584	156	30,790	2.,65,245

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No. 2.—Comparative Statement of prices for Fusly 1276.

Districts.	Commutation price converted to Rupees per Madras garce of 3,200 measures of 120 Rupees weight. Wet land.	Commutation price … Dry land.	Paddy per garce. First sort. Average price for 10 years, from Fuslies 1266 to 1275.	Paddy, First sort. Fusly 1275.	Paddy, First sort. Fusly 1276.	Paddy, Second sort. Average price for 10 years, from Fuslies 1266 to 1275.	Paddy, Second sort. Fusly 1275.	Paddy, Second sort. Fusly 1276.	Cholum or Javery per garce. Average price for 10 years, from Fuslies 1266 to 1275.	Cholum. Fusly 1275.	Cholum. Fusly 1276.	Cumboo or Bagira per garce. Average price for 10 years, from Fuslies 1266 to 1275.	Cumboo. Fusly 1275.	Cumboo. Fusly 1276.	Raggy per garce. Average price for 10 years, from Fuslies 1266 to 1275.	Raggy. Fusly 1275.	Raggy. Fusly 1276.	Horse-gram per garce. Average price for 10 years, from Fuslies 1266 to 1275.	Horse-gram. Fusly 1275.	Horse-gram. Fusly 1276.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	...	...	97	194	187	91	183	168	145	343	284	119	229	139	123	285	256	141	251	304
2. Vizagapatam	262	189	137	215	163	126	202	152	152	236	213	139	222	165	148	239	197	159	235	235
3. Godavery	...	...	111	144	162	101	135	153	127	175	193	100	149	160	115	167	184	133	198	260
4. Kistna...	208	...	157	179	216	144	168	199	181	191	238	157	198	207	133	179	207	191	268	292
5. Nellore	83	117	158	193	222	143	178	203	175	197	272	158	197	242	153	177	235	201	246	304
6. Cuddapah	115	132	183	258	314	163	230	275	207	302	355	156	291	323	189	279	329	218	321	432
7. Bellary	...	..	160	255	350	146	233	315	199	379	445	199	373	430	175	335	403	210	425	534
8. Kurnool	455	323	184	255	298	165	233	266	200	312	345	207	320	329	183	298	314	215	356	427
9. Madras	78	...	160	200	242	147	183	218	209	312	355	196	231	317	199	242	352	249	343	453
10. North Arcot	85	92	153	187	232	144	175	218	189	246	371	186	241	318	184	231	321	223	290	411
11. South Arcot	220	282	156	188	232	140	166	209	184	237	275	166	203	268	168	204	298	223	253	380
12 Tanjore	56	...	145	190	236	133	177	221	173	241	321	152	214	294	148	202	269	223	273	398
13. Trichinopoly	67	79	157	216	283	147	194	258	175	211	272	164	225	286	161	217	287	206	251	392
14. Madura	59	46	173	269	322	159	247	290	164	273	295	153	257	301	174	275	314	194	263	418
15. Tinnevelly...	76	...	207	287	305	180	257	257	214	336	340	214	334	312	202	304	292	251	331	399
16. Coimbatore...	87	74	207	270	344	188	240	300	223	313	437	179	269	310	189	279	363	222	319	465
17. Salem...	266	313	179	213	279	165	198	253	203	254	355	180	228	300	184	232	333	201	256	386
18. South Canara	...	...	...	...	...	147	184	198	...	...	...	...	...	...	198	282	347	248	364	423
19. Malabar	76	59	200	233	264	185	229	247	270	295	320	236	...	256	212	264	352	281	369	424
Average... ...	146	155	162	219	258	148	201	231	188	270	316	170	246	219	170	247	297	210	295	386

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No. 3.—Statement of Ryots' Holdings, Cultivation and Settlement for Fusly 1276.

DISTRICTS.	Villages.	RYOTS' HOLDINGS.			
		DRY.		WET.	
		Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6
		ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,413	1,06,448	1,36,023	1,74,207	4,97,383
2. Vizagapatam	160	58,097	62,494	24,006	1,29,434
3. Godavery	977	3,72,541	10,72,803	2,17,788	7,08,815
4. Kistna	1,351	14,12,364	21,19,834	1,73,874	7,90,479
5. Nellore	870	5,69,431	7,60,722	1,66,416	8,65,804
6. Cuddapah	1,069	11,09,630	8,16,405	1,45,358	9,75,017
7. Bellary	2,278	22,67,019	14,26,382	1,63,793	6,46,524
8. Kurnool	697	11,35,711	11,01,691	29,705	2,13,322
9. Madras	1,732	1,88,797	2,65,032	2,74,679	10,56,108
10. North Arcot	2,912	4,39,164	6,16,865	209,526	12,03,915
11. South Arcot	3,000	8,35,053	14,97,960	2,76,834	15,01,114
12. Tanjore	4,792	2,72,698	3,40,622	7,26,861	35,36,748
13. Trichinopoly	1,255	7,12,683	6,77,552	1,24,745	5,28,963
14. Madura...	781	6,19,953	8,31,412	1,48,569	6,22,017
15. Tinnevelly	1,099	11,22,536	8,40,320	1,77,445	17,69,322
16. Coimbatore	1,534	20,61,094	18,75,143	87,272	6,60,964
17. Salem	2,556	10,05,552	12,77,087	80,822	4,96,876
Total...	28,476	142,88,771	157,18,347	32,01,900	162,02,805
18. South Canara ...	1,278	......	......	......	......
19. Malabar	432	3,73,650	5,83,401	3,79,318	12,52,716
Total...	30,186	146,62,421	163,01,748	35,81,218	174,55,521

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No. 3.—Statement of Ryot's Holdings,

Districts.	Ryots' Holdings.—(Continued.) Total. Extent.	Ryots' Holdings.—(Continued.) Total. Assessment.	Deduct Lands Dry. Extent.	Deduct Lands Dry. Assessment.	Deduct Lands Wet. Extent.	Deduct Lands Wet. Assessment.
	7	8	9	10	11	12
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	2,80,655	6,32,406	5,396	7,490	7,619	19,898
2. Vizagapatam ...	82,103	1,91,928	7,475	7,438	972	8,049
3. Godavery ...	5,90,329	17,81,618	1,70,927	6,15,062	1,00,478	3,48,041
4. Kistna... ...	15,86,238	29,10,313	37,916	47,466	59,573	3,06,615
5. Nellore... ...	7,35,847	16,26,526	24,620	25,988	6,528	31,603
6. Cuddapah ...	12,54,988	17,91,422	31,969	18,387	3,228	19,817
7. Bellary... ...	24,30,812	20,72,906	1,85,188	58,712	5,019	19,123
8. Kurnool... ...	11,65,416	13,15,013	55,649	67,766	9,299	55,446
9. Madras... ...	4,63,476	13,21,140	15,257	21,162	32,281	1,08,990
10. North Acot ...	6,48,690	18,20,780	48,342	64,208	9,333	50,547
11. South Arcot ...	11,11,887	29,99,074	98,765	1,97,685	15,629	1,01,961
12. Tanjore	9,99,559	38,77,370	4,996	9,999	14,046	74,632
13. Trichinopoly ...	8,37,428	12,06,515	19,682	18,233	171	643
14. Madura	7,68,522	14,53,429	42,453	56,533	3,526	15,408
15. Tinnevelly ...	12,99,981	26,09,642	5,191	5,975	1,832	29,510
16. Coimbatore ...	21,48,366	25,36,107	43,941	40,676	4,568	21,275
17. Salem	10,86,374	17,73,963	67,452	78,770	3,051	19,849
Total...	174,90,671	319,21,152	8,65,219	13,41,550	2,77,153	12,31,407
18. South Canara	......	......	......	......	......	......
19. Malabar... ...	7,52,968	18,36,117	1,05,871	84,675	7,710	1,19,460
Total...	182,43,639	337,57,269	9,71,090	14,26,225	2,84,863	13,50,867

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Cultivation and Settlement for Fusly 1276.—(Continued.)

GIVEN UP.		REMAINDER.					
TOTAL.		DRY.		WET.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
13	14	15	16	17	18	19	20
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
13,015	27,388	1,01,052	1,28,533	1,66,588	4,77,485	2,67,640	6,06,018
8,447	15,487	50,622	55,056	23,034	1,21,385	73,656	1,76,441
2,71,405	9,63,103	2,01,614	4,57,741	1,17,310	3,60,774	3,18,924	8,18,515
97,489	3,54,081	13,74,448	20,72,368	1,14,301	4,83,864	14,88,749	25,56,232
31,148	57,591	5,44,811	7,34,734	1,59,888	8,34,201	7,04,699	15,68,935
35,197	38,204	10,77,661	7,98,018	1,42,130	9,55,200	12,19,791	17,53,218
1,90,207	77,835	20,81,831	13,67,670	1,58,774	6,27,401	22,40,605	19,95,071
64,948	1,23,212	10,80,062	10,33,925	20,406	1,57,876	11,00,468	11,91,801
47,538	1,30,152	1,73,540	2,43,870	2,42,398	9,47,118	4,15,938	11,90,988
57,675	1,14,755	3,90,822	5,52,657	2,00,193	11,53,368	5,91,015	17,06,025
1,14,394	2,99,646	7,36,288	13,00,275	2,61,205	13,99,153	9,97,493	26,99,428
19,042	84,631	2,67,702	3,30,623	7,12,815	34,62,116	9,80,517	37,92,739
19,853	18,876	6,93,001	6,59,319	1,24,574	5,28,320	8,17,575	11,87,639
45,979	71,941	5,77,500	7,74,879	1.45,043	6,06,609	7,22,543	13,81,488
7,023	35,485	11,17,345	8,34,345	1,75,613	17,39,812	12,92,958	25,74,157
48,509	61,951	20,17,153	18,34,467	82,704	6,39,689	20,99,857	24,74,156
70,503	98,619	9,38,100	11,98,317	77,771	4,77,027	10,15,871	16,75,344
11,42,372	25,72,957	134,23,552	143,76,797	29,24,747	149,71,398	163,48,299	293,48,195
......	......	......	......	......	......	......	......
1,13,581	2,04,135	2,67,779	4,98,726	3,71,608	11,33,256	6,39,387	16,31,982
12,55,953	27,77,092	136,91,331	148,75,523	32,96,355	161,04,654	169,87,686	309,80,179

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No. 3.—Statement of Ryots' Holdings,

Districts.	LANDS TAKEN UP.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment
	21	22	23	24	25	26
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	5,404	8,682	9,869	27,073	15,273	35,755
2. Vizagapatam ...	2,261	1,739	975	3,717	3,236	5,456
3. Godavery	1,81,361	1,89,256	1,06,346	2,80,081	2,87,707	4,69,337
4. Kistna...	82,078	1,50,852	41,610	3,74,847	1,23,688	5,25,699
5. Nellore	68,594	72,535	27,128	61,838	95,722	1,34,373
6. Cuddapah	44,045	24,007	4,848	28,162	48,893	52,169
7. Bellary	1,28,827	64,210	6,454	23,519	1,35,281	87,729
8. Kurnool	70,923	82,617	7,382	35,111	78,305	1,17,728
9. Madras...	49,417	1,03,425	18,454	64,809	67,871	1,68,234
10. North Arcot. ...	17,206	26,087	5,061	30,372	22,267	56,459
11. South Arcot.. ...	1,21,607	1,98,668	11,526	58,860	1,33,133	2,57,528
12. Tanjore...	8,352	10,475	13,846	62,476	22,198	72,951
13. Trichinopoly ...	68,780	63,274	1,449	4,668	70,229	67,942
14. Madura...	57,509	69,899	5,160	21,216	62,669	91,115
15. Tinnevelly	11,710	10,895	2,505	56,139	14,215	67,034
16. Coimbatore... ...	1,52,583	1,32,227	2,753	15,159	1,55,336	147,386
17. Salem...	64,049	74,831	3,256	21,281	67,305	96,112
Total...	11,34,706	12,83,679	2,68,622	11,69,328	14,03,328	24,53,007
18. South Canara ...	......	......	......	......	......	......
19. Malabar	1,14,036	95,712	9,543	27,619	1,23,579	1,23,331
Total...	12,48,742	13,79,391	2,78,165	11,96,947	15,26,907	25,76,338

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Cultivation and Settlement for Fusly 1276.—(Continued.)

TOTAL HOLDINGS.					
DRY.		WET.		TOTAL.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
27	28	29	30	31	32
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,06,456	1,37,215	1,76,457	5,04,558	2,82,913	6,41,773
52,883	56,795	24,009	1,25,102	76,892	1,81,897
3,82,975	6,46,997	2,23,656	6,40,855	6,06,631	12,87,852
14,56,526	22,23,220	1,55,911	8,58,711	16,12,437	30,81,931
6,13,405	8,07,269	1,87,016	8,96,039	8,00,421	17,03,308
11,21,706	8,22,025	1,46,978	9,83,362	12,68,684	18,05,387
22,10,658	14,31,880	1,65,228	6,50,920	23,75,886	20,82,800
11,50,985	11,16,542	27,788	1,92,987	11,78,773	13,09,529
2,22,957	3,47,295	2,60,852	10,11,927	4,83,809	13,59,222
4,08,028	5,78,744	2,05,254	11,83,740	6,13,282	17,62,484
8,57,895	14,98,943	2,72,731	14,58,013	11,30,626	29,56,956
2,76,054	3,41,098	7,26,661	35,24,592	10,02,715	38,65,690
7,61,781	7,22,593	1,26,023	5,32,988	8,87,804	12,55,581
6,35,009	8,44,778	1,50,203	6,27,825	7,85,212	14,72,603
11,29,055	8,45,240	1,78,118	17,95,951	13,07,173	26,41,191
21,69,736	19,66,694	85,457	6,54,848	22,55,193	26,21,542
10,02,149	12,73,148	81,027	4,98,308	10,83,176	17,71,456
145,58,258	156,60,476	31,93,369	161,40,726	177,51,627	318,01,202
....	....	....	....	....	13,79,731
3,81,815	5,94,438	3,81,151	11,60,875	7,62,966	17,55,313

tion, and Balance under the head of miscellaneous......

349,58,848	33,53,676

No. 3.—Statement of Ryots' Holdings,

DISTRICTS.	Second crop Assessment.	Additional Assessment.	Water-tax.	Total.
	33	34	35	36
	RS.	RS.	RS.	RS.
1. Ganjam	......	32	......	6,41,805
2. Vizagapatam...	......	2,661	......	1,84,558
3. Godavery	......	1,135	7,82,904	20,71,891
4. Kistna	1,179	......	9,283	30,92,393
5. Nellore	5,686	25,697	......	17,34,691
6. Cuddapah	61,908	54,804	......	19,22,099
7. Bellary...	94,347	43,338	3,920	22,24,405
8. Kurnool	27,365	16,455	3,460	13,56,809
9. Madras	74,023	21,194	6,769	14,61,208
10. North Arcot	50,872	49,627	......	18,62,983
11. South Arcot	39,631	1,31,055	......	31,27,642
12. Tanjore	45,750	1,11,525	......	40,22,965
13. Trichinopoly...	79,040	2,154	13,049	13,49,824
14. Madura	23,872	352	......	14,96,827
15. Tinnevelly	......	......	......	26,41,191
16. Coimbatore	290	870	8,509	26,31,211
17. Salem	561	35,779	......	18,07,796
Total...	5,04,524	4,96,678	8,27,894	336,30,298
18. South Canara	......	......	......	13,79,731
19. Malabar...	......	......	......	17,55,313
Total...	5,04,524	4,96,678	8,27,894	367,65,342

Add amount of sundry items in Tinnevelly improperly included by the Collector in the Ryotwar demand.		
Revenue from Topes	16,920	
Do. from Palmirahs	1,15,657	
Desacaval tirwa on Cuttugattagai villages hitherto entered under the head of Ryotwar	771	
Chillara Cuttuguttagai		

Cultivation and Settlement for Fusly 1276.—(Concluded.)

DEDUCT REMISSIONS.					
Waste remissions as per Enclosure A.	Remissions as particularized in Statement No. 5.	Total.	Remaining Ryotwar Demand.	Add Miscellaneous items.	Total settled Demand.
37	38	39	40	41	42
RS.	RS.	RS.	RS.	RS.	RS.
9,590	63,060	72,650	5,69,155	69,439	6,38,594
....	220	220	1,84,338	1,78,786	3,63,124
1,832	27,718	29,550	20,42,341	10,26,959	30,69,300
11,557	1,55,836	1,67,393	29,25,000	3,01,939	32,26,939
64,302	22,265	86,567	16,48,124	2,88,134	19,36,258
68,971	22,756	91,727	18,30,372	1,80,660	20,11,032
86,522	36,465	1,22,987	21,01,418	2,47,273	23,48,691
12,370	39,605	51,975	13,04,834	1,82,674	14,87,508
32,820	51,644	84,464	13,76,744	1,56,909	15,33,653
10,725	1,23,242	1,33,967	17,29,016	1,43,499	18,72,515
6,459	2,30,405	2,36,864	28,90,778	66,399	29,57,177
58,861	18,032	76,893	39,46,072	1,17,075	40,63,147
3,089	42,737	45,826	13,03,998	49,126	13,53,124
1,25,186	1,00,107	2,25,293	12,71,534	46,422	13,17,956
35,135	1,28,032	1,63,167	24,78,024	89,243	25,67,267
9,793	1,24,415	1,34,208	24,97,003	59,917	25,56,920
9,953	1,51,899	1,61,852	16,45,944	79,473	17,25,417
5,47,165	13,38,438	18,85,603	317,44,695	32,83,927	350,28,622
....	36,358	36,358	13,43,373	39,729	13,83,102
....	9,266	9,266	17,46,047	20,738	17,66,785
5,47,165	13,84,062	19,31,227	348,34,115	33,44,394	381,78,509
Amount added to Column 36...			1,34,015	......	1,34,015
Total...			349,68,130	......	
Water-tax in the Kistna district added to the Ryotwar Demand in Collector's Statement No. 3, but included in the Statement of Demand, Collection, and Balance under the head of Miscellaneous...			Deduct. 9,282	Add. 9,282	
			349,58,848	33,53,676	

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A in No. 3.—*Statement showing the particulars*

Districts.	Total Holdings.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,06,456	1,37,215	1,76,457	5,04,558	2,82,913	6,41,773
2. Vizagapatam ...	52,883	56,795	24,009	1,25,102	76,892	1,81,897
3. Godavery	3,82,975	6,46,997	2,23,656	6,40,855	6,06,631	12,87,852
4. Kistna...	14,56,526	22,23,220	1,55,911	8,58,711	16,12,437	30,81,931
5. Nellore...	6,13,405	8,07,269	1,87,016	8,96,039	8,00,421	17,03,308
6. Cuddapah	11,21,706	8,22,025	1,46,978	9,83,362	12,68,684	18,05,387
7. Bellary...	22,10,658	14,31,880	1,65,228	6,50,920	23,75,886	20,82,800
8. Kurnool	11,50,985	11,16,542	27,788	1,92,987	11,78,773	13,09,529
9. Madras...	2,22,957	3,47,295	2,60,852	10,11,927	4,83,809	13,59,222
10. North Arcot ...	4,08,028	5,78,744	2,05,254	11,83,740	6,13,282	17,62,484
11. South Arcot... ...	8,57,895	14,98,943	2,72,731	14,58,013	11,30,626	29,56,956
12. Tanjore...	2,76,054	3,41,098	7,26,661	35,24,592	10,02,715	38,65,690
13. Trichinopoly... ...	7,61,781	7,22,593	1,26,023	5,32,988	8,87,804	12,55,581
14. Madura...	6,35,009	8,44,778	1,50,203	6,27,825	7,85,212	14,72,603
15. Tinnevelly	11,29,055	8,45,240	1,78,118	17,95,951	13,07,173	26,41,191
16. Coimbatore	21,69,736	19,66,694	85,457	6,54,848	22,55,193	26,21,542
17. Salem	10,02,149	12,73,148	81,027	4,98,308	10,83,176	17,71,456
18. South Canara ...	...	......	......	......	......	13,79,731
19. Malabar...	3,81,815	5,94,438	3,81,151	11,60,875	7,62,966	17,55,313
Total ...	149,40,073	162,54,914	35,74,520	173,01,601	185,14,593	349,36,246

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of occupancy for Fusly 1276.

WASTE REMITTED.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
......	......	4,342	9,590	4,342	9,590
......	......	....	....	....	....
181	192	480	1,640	661	1,832
86	180	2,575	11,377	2,661	11,557
4	9	14,370	64,294	14,374	64,303
35	25	12,598	68,945	12,633	68,970
1,78,644	60,036	7,628	26,486	1,86,272	86,522
4,155	1,668	1,410	10,702	5,565	12,370
998	2,055	9,090	30,765	10,088	32,820
98	134	2,106	10,591	2,204	10,725
42	200	1,478	6,259	1,520	6,459
45	34	14,764	58,827	14,809	58,861
......	......	949	3,089	949	3,089
52,127	53,511	20,838	71,675	72,965	1,25,186
191	93	4,652	35,042	4,843	35,135
258	231	2,079	9,562	2,337	9,793
972	1,296	1,581	8,657	2,553	9,953
......	......	....	....	....	....
......	......	....	....	....	....
2,37,836	1,19,664	1,00,940	4,27,501	3,38,776	5,47,165

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A in *No.* 3.—*Statement showing the particulars*

Districts.	REMAINDER — Waste Charged. — Dry. — Extent.	Dry. — Assessment.	Wet. — Extent.	Wet. — Assessment.	Total. — Extent.	Total. — Assessment.
	14	15	16	17	18	19
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,944	1,786	1,498	3,141	3,442	4,927
2. Vizagapatam. ...	6,337	4,315	1,120	4,307	7,457	8,622
3. Godavery	1,53,007	1,53,688	19,960	49,344	1,72,967	2,03,032
4. Kistna	1,56,929	2,07,507	5,524	31,356	1,62,453	2,38,863
5. Nellore	75,178	83,649	4,889	17,475	80,067	1,01,124
6. Cuddapah	56,978	20,051	6,984	31,587	63,962	51,638
7. Bellary...	50,130	16,009	3,063	8,440	53,193	24,449
8. Kurnool...	37,186	20,983	775	3,121	37,961	24,104
9. Madras...	61,372	92,462	17,424	53,196	78,796	1,45,658
10. North Arcot. ...	49,092	62,767	9,825	45,920	58,917	1,08,687
11. South Arcot. ...	61,864	1,01,012	9,430	42,220	71,294	1,43,232
12. Tanjore	58,939	68,907	37,742	1,26,580	96,681	1,95,487
13. Trichinopoly. ...	82,024	44,305	5,740	17,849	87,764	62,154
14. Madura.	7,232	9,641	3,696	13,062	10,928	22,703
15. Tinnevelly.	3,10,243	1,48,309	13,740	1,08,061	3,23,983	2,56,370
16. Coimbatore	3,42,601	2,78,789	3,192	31,362	3,45,793	3,10,151
17. Salem	22,243	23,828	1,820	8,597	24,063	32,425
18. South Canara. ...	....	....	... .	....	....	....
19. Malabar.	7,167	2,688	726	1,249	7,893	3,937
Total...	15,40,466	13,40,696	1,47,148	5,96,867	16,87,614	19,37,563

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of occupancy for Fusly 1276.—(Concluded.)

CULTIVATION.

Actual Cultivation.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1,04,512	1,35,429	1,70,617	4,91,827	2,75,129	6,27,256
46,546	52,480	22,889	1,20,795	69,435	1,73,275
2,29,787	4,93,117	2,03,216	5,89,871	4,33,003	10,82,988
12,99,511	20,15,533	1,47,812	8,15,978	14,47,323	28,31,511
5,38,223	7,23,611	1,67,757	8,14,270	7,05,980	15,37,881
10,64,693	8,01,949	1,27,396	8,82,830	11,92,089	16,84,779
19,81,884	13,55,835	1,54,537	6,15,994	21,36,421	19,71,829
11,09,644	10,93,891	25,603	1,79,164	11,35,247	12,73,055
1,60,587	2,52,778	2,34,338	9,27,966	3,94,925	11,80,744
3,58,838	5,15,843	1,93,323	11,27,229	5,52,161	16,43,072
7,95,989	13,97,731	2,61,823	14,09,534	10,57,812	28,07,265
2,17,070	2,72.157	6,74,155	33,39,185	8,91,225	36,11,342
6,79,757	6,78,288	1,19,334	5,12,050	7,99,091	11,90,338
5,75,650	7,81,626	1,25,669	5,43,088	7,01,319	13,24,714
8,18,621	6,96,838	1,59,726	16,52,848	9,78,347	23,49,686
18,26,877	16,87,674	80,186	6,13,924	19,07,063	23,01,598
9,78,934	12,48,024	77,626	4,81,054	10,56,560	17,29,078
......	......	....	....	....	13,79,731
3,74,648	5,91,750	3,80,425	11,59,626	7,55,073	17,51,376
131,61,771	147,94,554	33,26,432	162,77,233	164,88,203	324,51,518

B in No. 3.—*Statement showing the amount of Road and Village Service Cesses collected and remitted in the several Districts for Fusly* 1276.

Districts.	Road Cess.			Merah to Village servants.		
	Included in the assessment and deducted as an item of remission.	Added to the assessment and then deducted.	Total Road Cess collected and remitted.	Included in the assessment and then deducted as an item of remission.	Added to the assessment and then deducted.	Total Merah collected and remitted.
1	2	3	4	5	6	7
	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.	Rupees.
1. Ganjam	......	......	......	......	16,811	16,811
2. Vizagapatam ...	......	5,139	5,139	220	......	220
3. Godavery	25,507	34,455	59,962	143	......	143
4. Kistna	9,450	46,678	56,128	46,125	64,617	1,10,742
5. Nellore	......	47,905	47,905	387	1,004	1,391
6. Cuddapah	......	40,310	40,310	......	......	......
7. Bellary	......	966	966	277	.. ...	277
8. Kurnool	9,431	23,083	32,514	23,587	......	23,587
9. Madras	75	45,666	45,741	12,508	1,63,076	1,75,584
10. North Arcot ...	1,312	55,837	57,149	1,03,285	8,879	1,12,164
11. South Arcot ...	......	76,780	76,780	2,11,837	1,353	2,13,190
12. Tanjore	......	1,06,146	1,06,146	......	......	......
13. Trichinopoly ...	26,539	22,703	49,242	560	......	560
14. Madura	......	......	......	2,724	2,724	5,448
15. Tinnevelly... ...	......	40,230	40,230	33,644	......	33,644
16. Coimbatore. ...	......	72,028	72,028	......	......	......
17. Salem...	......	48,872	48,872	1,08,219	......	1,08,219
18. South Canara ...	......	......	......	......	......	......
19. Malabar	......	26,685	26,685	......	89,969	89,969
Total...	72,314	6,93,483	7,65,797	5,43,516	3,48,433	8,91,949

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No. 4.—*Statement showing the particulars of remissions in Fusly 1276.*

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Occasional remissions or those granted at the Jummahbundy with reference to the state of the season.	RS.	RS.	RS.	RS.
1. Shamilat Bunjer or portions of fields left waste	98,501	53,593	...	44,908
2. Shavy or withered crops	4,30,691	78,562	...	3,52,129
3. Palanastam or loss of produce	1,69,367	77,014	...	92,353
4. Panyboodthy or land flooded	1,232	4,853	3,621	...
5. Payamaly or land injured by water ...	10,437	9,055	...	1,382
6. Cowle remissions	54,572	43,210	...	11,362
7. Teazagary or remission to privileged classes...	6,791	7,305	514	...
8. Teerva Cummee	94,895	90,624	...	4,271
9. Fassal Cummee or second crop not cultivated	45,980	59,867	13,887	...
10. Miscellaneous remissions...	1,75,079	1,46,678	...	28,401
Total ...	10,87,545	5,70,761	18,022	5,34,806
			Net ...	5,16,784
Fixed Remissions	92,795	96,437	3,642	...
Items allowed on the collections or from the entire revenue of villages.				
1. Share of Shrotriem proceeds	1,03,305	72,660	...	30,645
2. Cuttubadi, etc.	5,269	5,379	110	...
3. Evu and Ditta Inams in Tinnevelly	43,632	22,994	...	20,638
4. Road Cess	94,655	72,314	...	22,341
5. Village Service Cess	4,78,352	5,43,516	65,164	...
	7,25,213	7,16,863	65,274	73,624
			Net ...	8,350
Grand Total ...	19,05,553	13,84,061	86,938	6,08,430
			Net ...	5,21,492

No. 5.—*Comparative Abstract of Land Revenue Miscellaneous Items for Fusly* 1276.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Jody on Sundry, etc., Inams	11,72,383	11,82,350	9,967	
2. Tax on trees on unassessed lands... ..	95,541	96,835	1,294	
3. Cess for repairs of tanks	3,652	4,047	395	
4. Revenue from rented villages	1,90,940	1,44,659	...	46,281
5. Do. from Amany villages	12,312	12,963	651	...
6. Land cultivated, but not included in the Jummabundy	1,69,611	2,21,204	51,593	...
7. Concealed cultivation	7,041	4,193	...	2,848
8. Cultivation of unclaimed Inams	7,058	3,585	...	3,473
9. Do. of Porumboke lands	31,365	36,609	5,244	...
10. Do. of lands belonging to Pagodas where there is no worship	369	729	360	...
11. Do. of Chuttrum Inams	106	150	44	...
12. Grazing-tax or grass-rent...	1,57,419	1,19,445	...	37,974
13. Rent of gardens and topes	47,093	31,608	...	15,485
14. Inam Tuffreek	5,087	3,921	...	1,166
15. Revenue from reverted Inams	4,614	7,249	2,635	...
16. Collection from village service Inams for offices vacant	17,755	14,020	...	3,735
17. Revenue from sequestered Inams ...	49,828	34,712	...	15,116
18. Do. from hill villages	40,078	40,509	431	...
19. Do. from lands on the sides and slopes of hills	5,353	916	...	4,437
20. Do. from boundary lands in dispute...	2,092	2,468	376	...
21. Do. from lands assessed at favourable rates	4,921	6,321	1,400	...
22. Honey rent...	118	122	4	...
23. Wax rent	299	27	...	272
24. Chalk rent...	3,910	4,425	515	...
25. Chunam shell rent...	4,765	11,197	6,432	...
26. Brick-kiln rent	...	..	...	...
27. Cardamom rent	...	...	...	...
28. Rent on palmira trees	26,236	20,111	...	6,125
29. Do. on soapnut trees	815	1,413	598	...
30. Do. on fruit trees...	18,800	16,127	...	2,673
31. Do. on roots for dyeing cloth	4,428	5,387	959	...
32. Do. on medicinal roots	330	685	355	...
33. Do. on lime quarries				--
34. Do. on Padoogay lands or those situated	40	33	..	7
near rivers	843	217	...	626
35. Do. of islands situated in rivers ...	6,265	2,14,948	2,08,683	...
36. Sale of durbay grass	1,468	6	...	1,462
37. Diamond mine rent	345	401	56	...
38. Cultivation of jungle lands newly cleared by burning in South Canara	4,534	6,015	1,481	...
39. Do. of dry lands or huckle cultivation in do.	1,588	1,792	204	...
40. Commission on the sale of distrained property attached for arrears of Land Revenue	986	945	...	41
41. Do. on private estates under Circar management	7,260	6,846	...	414
42. Tax on backyards in excess of the limit allowed	1,914	5,604	3,690	...
43. Revenue fines	40,863	33,211	...	7,652
44. Savings and refunds	6,318	4,572	...	1,746
45. Excess collection over the demand ...	4,437	4,284	...	153
46. Water-tax on Zemindary and Inam, etc., lands.	7,52,379	7,43,251	...	9,128

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No. 5.—Comparative Abstract of Land Revenue Miscellaneous, etc.—(Concluded.)

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
47. Quit-rent on bungalows and gardens ...	27,080	26,760	...	320
48. Do. and ground-rent in the town of Madras and in Malabar...	79,395	81,598	2,203	...
49. Russums collected from Zemindars ...	10,415	79,845	69,430	...
50. Revenue derived from coir, the produce of Amendevi islands in South Canara...	47,246	19,130	...	28,116
51. Rattan and Coray rent	158	255	97	...
52. Ooligam allowance to village officers undrawn	...	1,705	1,705	...
53. Other items	93,353	94,271	918	...
Total...	31,71,206	33,53,676	3,71,720	1,89,250
MISCELLANEOUS ITEMS UNDER OTHER SOURCES OF REVENUE.				
Abkarry.				
Fees for licenses	8,458	8,761	303	...
Other items	1,531	9,068	7,537	...
Total...	9,989	17,829	7,840	...
Salt.				
Custom duty on salt	1,624	...	...	1,624
Savings and refunds ... ... — ...	3,287	4,411	1,124	...
Other items	10,155	6,526	...	3,629
Total...	15,066	10,937	1,124	5,253
Sea Customs.				
Fines and forfeitures	2,515	1,842	...	673
Other items	21,565	36,579	15,014	...
Total...	24,080	38,421	15,014	673
Land Customs.				
Sale of smuggled goods	775	982	207	...
Other items	22	14	...	8
Total...	797	996	207	8
Stamps.				
Penalties on unstamped papers	3,643	869	...	2,774
Do. levied by Courts	72,445	60,812	...	11,633
Cost of suits in pauper cases	2,995	5,185	2,190	...
Other items	494	174	...	320
Total...	79,577	67,040	2,190	14,727
Grand Total...	33,00,715	34,88,899	2,04,870	16,686
Net...	...	...	1,88,184	...

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No. 6.—Statement showing the Demand, Collection, and

Districts.	LAND						
	Permanently						
	Demand.			Collec			
				Arears.		Current.	
	Arrears.	Current.	Total.	Collection.	Remission.	Collection.	Remission.
1	2	3	4	5	6	7	8
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam... ...	7,814	4,31,576	4,39,390	7,814	......	4,27,859	......
2. Vizagapatam...	28,147	9,70,292	9,98,439	28,147	......	9,44,955	......
3. Godavery ...	34,705	7,36,926	7,71,631	29,297	1,073	7,15,553	......
4. Kistna	98,646	2,86,467	3,85,113	60,567	8,000	1,53,066	......
5. Nellore	40,287	4,24,623	4,64,910	39,938	......	3,71,314	......
6. Cuddapah ...	......	......	......	......	......	......	......
7. Bellary	......	......	......	......	......	......	......
8. Kurnool... ...	......	......	......	......	......	......	......
9. Madras	19,654	1,06,509	1,26,163	19,554	......	82,334	......
Do. Town...	......	......	......	......	......	......	......
10. North Arcot...	1,59,813	4,99,819	6,59,632	1,59,783	......	3,70,776	......
11. South Arcot ...	1,824	8,636	10,460	1,712	37	7,763	......
12. Tanjore	2,079	31,434	33,513	2,079	......	30,504	......
13. Trichinopoly...	4,027	49,889	53,916	4,027	......	42,915	......
14. Madura	2,61,652	7,84,732	10,46,384	2,61,652	......	5,20,548	......
15. Tinnevelly ...	28,584	3,08,047	3,36,631	28,584	......	2,80,584	......
16. Coimbatore ...	......	27,691	27,691	......	......	27,562	......
17. Salem	39,591	4,44,981	4,84,572	36,818	427	3,98,627	......
18. South Canara...	......	......	......	......	......	......	......
19. Malabar... ...	5,000	15,000	20,000	5,000	......	10,000	......
Total...	7,31,823	51,26,622	58,58,445	6,84,972	9,537	43,84,360	......

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Balance of all Sources of Revenue for Fusly 1276.

REVENUE.

SETTLED.

...tion.	Balance.			Subsequent collections and remissions up to 31st Dec. 1867.			Balance.				
							Arrears.				
Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.
9	10	11	12	13	14	15	16	17			18
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
4,35,673	......	3,717	3,717	......	3,715	3,715	......	...	...	...	......
9,73,102	......	25,337	25,337	......	23,373	23,373	......	...	...	...	......
7,45,923	4,335	21,373	25,708	2,328	16,682	19,010	1,057	950	7	5	2,007
2,21,633	30,079	1,33,401	1,63,480	......	1,19,722	1,19,722	30,079	...	...	...	30,079
4,11,252	349	53,309	53,658	......	1,700	1,700	349	...	...	...	349
......	......	......	......	......	......	......	......	...	...	...	......
......	......	......	......	......	......	......	......	...	...	...	......
......	......	......	......	......	......	......	......	...	...	...	......
1,01,888	100	24,175	24,275	82	23,732	23,814	18	...	...	...	18
......	......	......	......	......	......	......	......	...	...	...	......
5,30,559	30	1,29,043	1,29,073	......	1,26,731	1,26,731	30	...	...	...	30
9,512	75	873	948	......	836	836	37	37	7	5	75
32,583	......	930	930	......	930	930	......	...	...	...	......
46,942	......	6,974	6,974	......	6,974	6,974	......	...	...	...	......
7,82,200	......	2,64,184	2,64,184	......	1,54,198	1,54,198	......	...	...	...	......
3,09,168	......	27,463	27,463	......	27,463	27,463	......	...	...	...	......
27,562	......	129	129	......	129	129	......	...	...	...	......
4,35,872	2,346	46,354	48,700	3	43,102	43,105	2,343	...	...	...	2,343
......	......	......	......	......	......	......	......	...	...	...	......
15,000	......	5,000	5,000	......	5,000	5,000	......	...	...	...	......
50,78,869	37,314	7,42,262	7,79,576	2,413	5,54,287	5,56,700	33,913	987	14	10	34,901

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No. 6.—Statement showing the Demand, Collection and

Districts.	Permanently Settled. Balance. Current.	Permanently Settled. Balance. Total.	Shrotriem Demand. Arrears.	Shrotriem Demand. Current.	Shrotriem Demand. Total.
	19	20	21	22	23
	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	2	2	11,607	24,857	36,464
2. Vizagapatam...	1,964	1,964	3,571	50,384	53,955
3. Godavery	4,691	6,698	4,742	31,530	36,272
4. Kistna ...	13,679	43,758	5,462	33,574	39,036
5. Nellore ...	51,609	51,958	14,243	83,928	98,171
6. Cuddapah	......	......	5,850	41,474	47,324
7. Bellary ...	......	......	4,381	26,061	30,442
8. Kurnool...	......	......	762	12,771	13,533
9. Madras ...	443	461	18,527	77,236	95,763
Do. Town...	......	......	......	......	......
10. North Arcot...	2,312	2,342	8,499	22,549	31,048
11. South Arcot ...	37	112	7,455	21,691	29,146
12. Tanjore ...	......	......	6,496	1,22,609	1,29,105
13. Trichinopoly...	......	......	49	9,016	9,065
14. Madura...	1,09,986	1,09,986	10,185	26,915	37,100
15. Tinnevelly	......	......	11,358	40,491	51,849
16. Coimbatore ...	......	......	113	3,418	3,531
17. Salem ...	3,252	5,595	10,973	38,928	49,901
18. South Canara	......	......	......	......	......
19. Malabar...	......	......	......	2,451	2,451
	1,87,975	2,22,876	1,24,273	6,69,883	7,94,156

(LAND)

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Balance of all sources of Revenue, etc.—Continued.)

REVENUE.

JODI.

Collections and Remissions.					Balance.		
Arrears.		Current.		Total.	Arrears.	Current.	Total.
Collections.	Remissions.	Collections.	Remissions.				
24	25	26	27	28	29	30	31
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
7,161	......	19,086	......	26,247	4,446	5,771	10,217
3,288	......	49,308	......	52,596	283	1,076	1,359
3,719	28	29,640	......	33,387	995	1,890	2,885
953	2,293	31,894	......	35,140	2,216	1,680	3,896
13,852	298	68,203	......	82,353	93	15,725	15,818
3,848	22	36,735	......	40,605	1,980	4,739	6,719
3,491	......	19,618	......	23,109	890	6,443	7,333
752	1	11,808	......	12,561	9	963	972
15,639	114	60,549	......	76,302	2,774	16,687	19,461
......	......	......	......	......	......	......	......
8,024	41	18,759	......	26,824	434	3,790	4,224
6,567	19	16,077	......	22,663	869	5,614	6,483
3,833	2,358	1,17,459	......	1,23,650	305	5,150	5,455
49	......	8,364	......	8,413	......	652	652
9,742	......	22,660	......	32,402	443	4,255	4,698
11,358	......	36,840	......	48,198	......	3,651	3,651
113	......	2,715	......	2,828	......	703	703
9,220	......	26,799	......	36,019	1,753	12,129	13,882
......	......	......	......	......	......	......	......
......	......	2,031	......	2,031	......	420	420
1,01,609	5,174	5,78,545	......	6,85,328	17,490	91,338	1,08,828

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No. 6.—Statement showing the Demand, Collection and

Districts.	LAND — Shrotriem — Subsequent collections and remissions up to 31st Dec. 1867. — Arrears.	Current.	Total.	Balance. — Arrears. — Recoverable and doubtful.	Irrecoverable.			Total.
	32	33	34	35	36			37
	RS.	RS.	RS.	RS.	RS.	A.	P.	RS.
1. Ganjam	2,561	4,537	7,098	1,885	......	.	...	1,885
2. Vizagapatam	169	588	757	114	......	...	...	114
3. Godavery	25	1,460	1,485	205	765	2	11	970
4. Kistna	302	717	1,019	1,911	2	13	5	1,914
5. Nellore	4	15,446	15,450	2	87	8	5	89
6. Cuddapah	1,001	3,863	4,864	887	91	6	8	979
7. Bellary	138	4,539	4,677	752	......	...	...	752
8. Kurnool	5	961	966	3	1	3	11	4
9. Madras	403	14,363	14,766	2,371	......	...	..	2,371
Do. Town	......	......	......	......	......	...	...	......
10. North Arcot	62	2,515	2,577	372	......	...	...	372
11. South Arcot	81	4,818	4,899	775	12	7	7	788
12. Tanjore	39	4,797	4,836	213	53	0	0	266
13. Trichinopoly	......	652	652	......	......	...	...	......
14. Madura	255	3,665	3,920	188	......	...	...	188
15. Tinnevelly	......	3,651	3,651	......	......	...	..	......
16. Coimbatore	......	703	703	......	......	...	..	......
17. Salem	4	7,256	7,260	1,749	......	...	...	1,749
18. South Canara	......	......	......	......	......	...	...	......
19. Malabar	......	388	388	......	......	...	...	......
Total...	5,049	74,919	79,968	11,427	1,013	10	11	12,441

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Balance of all sources of Revenue, etc.—(Continued.)

REVENUE.						
Jodi.		Ryotwar.				
		Demand.			Collections and Remissions.	
					Arrears.	
Current.	Total.	Arrears.	Current.	Total.	Collections.	Remissions.
38	39	40	41	42	43	44
RS.	RS.	RS.	RS.	RS.	RS.	RS.
1,234	3,119	39,004	5,69,155	6,08,159	6,849	945
488	602	1,945	1,84,339	1,86,284	1,288	48
430	1,400	53,579	20,42,339	20,95,918	22,956	16,287
963	2,877	70,654	29,15,717	29,86,371	42,398	11,693
279	368	1,50,511	16,48,124	17,98,635	1,24,356	6,553
876	1,855	85,792	18,30,372	19,16,164	72,223	2,047
1,904	2,656	1,95,022	21,01,418	22,96,440	98,193	13,033
2	6	12,879	13,04,835	13,17,714	8,546	798
2,324	4,695	95,687	13,76,744	14,72,431	52,534	3,925
......	......	......	......	......	......	......
1,275	1,647	2,76,966	17,29,016	20,05,982	2,05,950	4,549
796	1,584	1,41,555	28,90,777	30,32,332	1,01,749	7,828
353	619	1,10,841	39,46,072	40,56,913	97,087	806
......	......	46,476	13,03,998	13,50,474	43,288	970
590	778	1,09,197	12,71,533	13,80,730	1,07,269	9
......	......	4,98,431	26,12,039	31,10,470	4,68,420	3,160
......	......	61,961	24,97,003	25,58,964	57,408	577
4,873	6,622	52,260	16,45,944	16,98,204	31,610	4,554
......	......	4,118	13,43,373	13,47,491	3,952	68
32	32	59,454	17,46,047	18,05,501	53,684	1,415
16,419	28,860	20,66,332	349,58,845	370,25,177	15,99,760	78,765

No. 6.—Statement showing the Demand, Collection and

LAND

RYOT

Districts.	Collections and Remissions.—(Continued.) Current. Collections.	Remissions.	Total.	Balance. Arrears.	Current.	Total.
	45	46	47	48	49	50
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	4,82,212	......	4,90,006	31,210	86,944	1,18,154
2. Vizagapatam ...	1,82,965	......	1,84,301	609	1,374	1,983
3. Godavery	19,96,756	......	20,35,999	14,336	45,583	59,919
4. Kistna	28,55,055	......	29,09,146	16,563	60,661	77,224
5. Nellore	14,42,078	......	15,72,987	19,602	2,06,046	2,25,648
6. Cuddapah	17,36,043	......	18,10,313	11,522	94,329	1,05,851
7. Bellary...	18,48,324	......	19,59,550	83,796	2,53,095	3,36,891
8. Kurnool	12,98,241	......	13,07,585	3,535	6,593	10,128
9. Madras...	12,34,888	......	12,91,347	39,228	1,41,856	1,81,084
Do. Town. ...	......	......	......	......	......	......
10. North Arcot... ...	14,94,761	......	17,05,260	66,467	2,34,255	3,00,722
11. South Arcot... ...	28,40,129	......	29,49,206	32,478	50,648	83,126
12. Tanjore...	37,38,941	......	38,36,834	12,948	2,07,132	2,20,080
13. Trichinopoly.. ...	12,90,933	......	13,35,191	2,218	13,065	15,283
14. Madura...	11,63,672	......	12,70,950	1,919	1,07,861	1,09,780
15. Tinnevelly	23,85,759	......	28,57,339	26,851	2,26,280	2,53,131
16. Coimbatore	24,13,657	......	24,71,642	3,976	83,346	87,322
17. Salem	15,87,003	......	16,23,167	16,096	58,941	75,037
18. South Canara ...	13,36,544	......	13,40,564	98	6,828	6,926
19. Malabar	16,88,203	......	17,43,302	4,355	57,844	62,199
Total...	330,16,164	......	346,94,689	3,87,807	19,42,681	23,30,488

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Balance of all sources of Revenue, etc.—(Continued.)

REVENUE.

WAR.

Subsequent collections and remissions up to 31st December 1867.			Balance.						
			Arrears.						
Arrears.	Current.	Total.	Recoverable and doubtful.	Irrecoverable.			Total.	Current.	Total.
51	52	53	54	55			56	57	58
RS.	RS.	RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
48	70,361	70,409	3,952	27,210	6	5	31,162	16,583	47,745
9	1,143	1,152	222	378	12	1	600	231	831
3,281	34,866	38,147	8,640	2,415	2	7	11,055	10,717	21,772
3,422	44,601	48,023	11,211	1,930	1	2	13,141	16,060	29,201
69	1,96,324	1,96,393	7,259	12,274	8	6	19,533	9,722	29,255
8,381	87,738	96,119	1,150	1,990	11	1	3,141	6,591	9,732
34,804	1,98,166	2,32,970	31,538	17,453	9	11	48,992	54,929	1,03,921
84	5,827	5,911	911	2,539	12	9	3,451	766	4,217
1,695	1,18,868	1,20,563	37,533	......	...	...	37,533	22,988	60,521
......	......	......	......	......	...	...	......	......	......
13,472	1,94,595	2,08,067	37,910	15,084	13	8	52,995	39,660	92,655
3,898	35,576	39,474	21,644	6,936	1	4	28,580	15,072	43,652
1,644	1,92,694	1,94,338	8,850	2,454	5	1	11,304	14,438	25,742
988	11,884	12,872	584	646	0	0	1,230	1,181	2,411
11	1,06,913	1,06,924	1,690	217	13	6	1,908	948	2,856
454	2,14,251	2,14,705	25,119	1,277	9	11	26,397	12,029	38,426
550	77,323	77,873	2,343	1,082	14	2	3,426	6,023	9,449
1,169	43,711	44,880	8,101	6,825	15	6	14,927	15,230	30,157
......	4,526	4,526	98	......	...	...	98	2,302	2,400
1,148	42,199	43,347	1,774	1,432	11	10	3,207	15,645	18,852
75,127	16,81,566	17,56,693	2,10,528	1,02,151	5	6	3,12,680	2,61,115	5,73,795
Deduct amount already authorized to be remitted in Ganjam.—(Vide Government Order, dated 9th April 1867, No. 823. ...)				27,200	7	5			
				74,950	14	1			

No. 6—.Statement showing the Demand, Collection and

Districts.	LAND			
	Miscel			
	Demand.			Collections
				Ar
	Arrears.	Current.	Total.	Collections.
	59	60	61	62
	Rs.	Rs.	Rs.	Rs.
1. Ganjam	42,952	69,439	1,12,391	23,713
2. Vizagapatam	33,266	1,78,786	2,12,052	32,708
3. Godavery...	3,24,640	10,26,959	13,51,599	88,871
4. Kistna	1,34,707	3,11,221	4,45,928	92,100
5. Nellore	80,950	2,88,134	3,69,084	74,520
6. Cuddapah...	47,635	1,80,660	2,28,295	38,849
7. Bellary	88,077	2,47,273	3,35,350	35,270
8. Kurnool	7,879	1,82,674	1,90,553	5,790
9. Madras	1,28,875	1,56,909	2,85,784	40,912
Do. Town	......	......	......	......
10. North Arcot	89,941	1,43,499	2,33,440	56,349
11. South Arcot	28,202	66,400	94,602	24,055
12. Tanjore	5,589	1,17,075	1,22,664	4,486
13. Trichinopoly	15,514	49,126	64,640	13,068
14. Madura	10,740	46,422	57,162	9,914
15. Tinnevelly...	68,574	89,243	1,57,817	64,964
16. Coimbatore	6,369	59,917	66,286	4,409
17. Salem	15,246	79,473	94,719	10,998
18. South Canara	3,701	39,729	43,430	3,664
19. Malabar	9	20,738	20,747	9
Total...	11,32,866	33,53,677	44,86,543	6,24,649

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Balance of all Sources of Revenue, etc.—(Continued.)

REVENUE.

LANEOUS.

and Remissions.			Balance.		
rears.	Current.	Total.	Arrears.	Current.	Total.
Remissions.	Collections.				
63	64	65	66	67	68
RS.	RS.	RS.	RS.	RS.	RS.
176	45,364	69,253	19,063	24,074	43,137
25	1,46,889	1,79,622	533	31,897	32,430
7,036	9,13,611	10,09,518	2,28,733	1,13,348	3,42,081
11,742	2,26,809	3,30,651	30,865	84,412	1,15,277
418	1,98,435	2,73,373	6,011	89,699	95,710
424	1,40,158	1,79,431	8,362	40,503	48,865
245	1,58,280	1,93,795	52,562	88,992	1,41,554
687	1,77,148	1,83,625	1,402	5,527	6,929
9,863	97,208	1,47,983	78,100	59,701	1,37,801
......	....	....	....	....	....
357	75,811	1,32,517	33,235	67,689	1,00,924
786	50,153	74,994	3,361	16,246	19,607
319	1,05,907	1,10,712	784	11,167	11,951
......	41,283	54,351	2,446	7,843	10,289
20	27,726	37,660	806	18,696	19,502
63	69,492	1,34,519	3,547	19,751	23,298
232	51,602	56,243	1,728	8,315	10,043
13	60,626	71,637	4,235	18,847	23,082
38	37,193	40,895	......	2,537	2,537
......	18,728	18,737	......	2,010	2,010
32,444	26,42,423	32,99,516	4,75,773	7,11,254	11,87,027

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No. 6.—Statement showing the Demand, Collection and

Districts.	LAND							
	MISCEL							
	Subsequent collections and remissions up to 31st December 1867.			Bal				
				Arrears.				
	Arrears.	Current.	Total	Irrecoverable and Doubtful.	Recoverable			Total.
	69	70	71	72	73			74
	RS.	RS.	RS.	RS.				RS.
1. Ganjam	7,341	14,642	21,983	11,360	362	1	11	11,722
2. Vizagapatam....	461	31,135	31,596	50	21	12	0	72
3. Godavery	6,152	37,685	43,837	2,09,815	12,765	9	6	2,22,581
4. Kistna	6,883	23,446	30,329	21,400	2,581	12	8	23,982
5. Nellore	2,542	81,327	83,869	1,869	1,600	1	10	3,469
6. Cuddapah	3,575	33,272	36,847	3,023	1,763	9	4	4,787
7. Bellary	11,504	58,356	69,860	34,366	6,692	8	9	41,058
8. Kurnool	65	3,876	3,941	998	339	0	1	1,337
9. Madras	2,593	31,328	33,921	75,507	...	...	...	75,507
Do. Town	....	......	......	......	...	...	...	.....
10. North Arcot....	3,490	46,025	49,515	25,276	4,468	10	1	29,745
11. South Canara ...	204	14,025	14,229	3,157	...	...	...	3,157
12. Tanjore	....	10,588	10,588	674	110	2	2	784
13. Trichinopoly....	780	4,770	5,550	1,632	33	15	6	1,686
14. Madura	17	18,119	18,136	789	0	4	0	789
15. Tinnevelly	791	18,194	18,985	2,664	92	2	9	2,756
16. Coimbatore... ...	250	7,611	7,861	1,428	50	3	3	1,478
17. Salem...	1,249	16,383	17,632	2,176	809	10	2	2,966
18. South Canara, ...	....	2,537	2,537	......	...	...	..	......
19. Malabar	....	2,010	2,010	......	...	...	...	......
Total...	47,897	4,55,329	5,03,226	3,96,184	31,691	8	0	4,27,876

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Balance of all Sources of Revenue, etc.—(Continued.)

REVENUE.

LANEOUS.		Total.				
ance.	Total.	Demand.			Collections and Remissions.	
					Arrears.	
Current.		Arrears.	Current.	Total.	Collections.	Remissions.
75	76	77	78	79	80	81
RS.	RS.	RS.	RS.	RS.	RS.	RS.
9,432	21,154	1,01,377	10,95,027	11,96,404	45,537	1,121
762	834	66,929	13,83,801	14,50,730	65,431	73
75,663	2,98,244	4,17,666	38,37,754	42,55,420	1,44,843	24,424
60,966	84,948	3,09,468	35,46,979	38,56,447	1,96,018	33,728
8,372	11,841	2,85,991	24,44,809	27,30,800	2,52,666	7,269
7,231	12,018	1,39,277	20,52,506	21,91,783	1,14,920	2,493
30,636	71,694	2,87,480	23,74,752	26,62,232	1,36,954	13,278
1,651	2,988	21,520	15,00,280	15,21,800	15,088	1,486
28,373	1,03,880	2,62,743	17,17,398	19,80,141	1,28,639	13,902
......	......	......	......	......	......	......
21,664	51,409	5,35,219	23,94,883	29,30,102	4,30,106	4,947
2,221	5,378	1,79,037	29,87,504	31,66,541	1,34,083	8,170
579	1,363	1,25,005	42,17,190	43,42,195	1,07,485	3,483
3,073	4,739	66,066	14,12,029	14,78,095	60,432	970
577	1,366	3,91,774	21,29,602	25,21,376	3,88,577	29
1,557	4,313	6,06,947	30,49,820	36,56,767	5,73,326	3,223
704	2,182	68,443	25,88,029	26,56,472	61,930	809
2,464	5,450	1,18,070	22,09,326	23,27,396	88,646	4,994
......	...	7,819	13,83,102	13,90,921	7,616	106
......	......	64,463	17,84,236	18,48,699	58,693	1,415
2,55,925	6,83,801	40,55,294	441,09,027	481,64,321	30,10,990	1,25,920

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No. 6.—Statement showing the Demand, Collection and

Districts.	LAND — To — Collections and Remissions.—(Continued.) — Current. — Collections.	Remissions.	Total.	Balance. — Arrears.	Current.	Total.
	82	83	84	85	86	87
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	9,74,521	....	10,21,179	54,719	1,20,506	1,75,225
2. Vizagapatam ...	13,24,117	....	13,89,621	1,425	59,684	61,109
3. Godavery... ...	36,55,560	....	38,24,827	2,48,399	1,82,194	4,30,593
4. Kistna	32,66,824	....	34,96,570	79,722	2,80,155	3,59,877
5. Nellore	20,80,030	....	23,39,965	26,056	3,64,779	3,90,835
6. Cuddapah ...	19,12,936	....	20,30,349	21,864	1,39,570	1,61,434
7. Bellary	20,26,222	....	21,76,454	1,37,248	3,48,530	4,85,778
8. Kurnool	14,87,197	....	15,03,771	4,946	13,083	18,029
9. Madras	14,74,979	....	16,17,520	1,20,202	2,42,419	3,62,621
Do. Town ...	......	....	....	....	....	....
10. North Arcot ...	19,60,107	....	23,95,160	1,00,166	4,34,776	5,34,942
11. South Arcot ...	29,14,122	....	30,56,375	36,784	73,382	1,10,166
12. Tanjore	39,92,811	....	41,03,779	14,037	2,24,379	2,38,416
13. Trichinopoly ...	13,83,495	....	14,44,897	4,664	28,534	33,198
14. Madura	17,34,606	....	21,23,212	3,168	3,94,996	3,98,164
15. Tinnevelly ...	27,72,675	....	33,49,224	30,398	2,77,145	3,07,543
16. Coimbatore ...	24,95,536	....	25,58,275	5,704	92,493	98,197
17. Salem	20,73,055	....	21,66,695	24,430	1,36,271	1,60,701
18. South Canara...	13,73,737	....	13,81,459	97	9,365	9,462
19. Malabar	17,18,962	....	17,79,070	4,355	65,274	69,629
Total...	406,21,492	....	437,58,402	9,18,384	34,87,535	44,05,919

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Balance of all Sources of Revenue, etc.—(Continued.)

REVENUE.

tal.

Subsequent Collections and Remissions up to 31st December 1867.			Balance.				
			Arrears.				
Arrears.	Current.	Total.	Recoverable and Doubtful.	Irrecoverable.			Total.
88	89	90	91	92			93
RS.	RS.	RS.	RS.				RS.
9,950	93,255	1,03,205	17,196	27,572	8	4	44,769
639	56,239	56,878	386	400	8	1	786
11,786	90,693	1,02,479	2,19,717	16,896	6	5	2,36,613
10,606	1,88,487	1,99,093	64,601	4,514	11	3	69,116
2,616	2,94,797	2,97,413	9,478	13,962	2	9	23,440
12,957	1,24,872	1,37,829	5,061	3,845	11	1	8,907
46,446	2,61,061	3,07,507	66,656	24,146	2	8	90,802
154	10,664	10,818	1,912	2,880	0	9	4,792
4,773	1,88,291	1,93,064	1,15,429	......	...	...	1,15,429
....	....	....	....	......	...	...	....
17,023	3,69,865	3,86,888	63,589	19,553	7	9	83,143
4,184	55,256	59,440	25,614	6,986	0	4	32,600
1,683	2,09,009	2,10,692	9,736	2,617	7	3	12,354
1,768	24,280	26,048	2,216	679	15	6	2,896
283	2,82,895	2,83,178	2,667	218	1	6	2,885
1,245	2,63,559	2,64,804	27,783	1,369	12	8	29,153
800	85,766	86,566	3,771	1,133	1	5	4,904
2,425	1,10,452	1,12,877	14,369	7,635	9	8	22,005
....	7,063	7,063	97	......	...	...	97
1,148	49,597	50,745	1,774	1,432	11	10	3,207
1,30,486	27,66,101	28,96,587	6,52,052	1,35,844	7	3	7,87,898
Deduct amount already authorized to be remitted in Ganjam and for which no fresh sanction is now needed........................				27,200	7	5	
				1,08,643	15	10	

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No. 6.—Statement showing the Demand, Collection and

Districts.	LAND REVENUE. Balance. Current.	Total.	AB Demand. Arrears.	Current. Rented and Amany.	Current. Miscellaneous.	Total.
	94	95	96	97	98	99
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam	27,251	72,020	22,703	64,630	500	87,833
2. Vizagapatam ...	3,445	4,231	12,792	1,02,150	513	1,15,455
3. Godavery	91,501	3,28,114	19,594	1,85,215	772	2,05,581
4. Kistna..........	91,668	1,60,784	7,806	1,46,500	442	1,54,748
5. Nellore.........	69,982	93,422	7,567	84,600	158	92,325
6. Cuddapah	14,698	23,605	5,841	2,23,163	66	2,29,070
7. Bellary	87,469	1,78,271	49,964	9,02,400	119	9,52,483
8. Kurnool	2,419	7,211	2,400	4,00,162	120	4,02,682
9. Madras	54,128	1,69,557	27,225	11,01,745	2,221	11,31,191
Do. Town... ...	......	......	......	....	....	....
10. North Arcot ..	64,911	1,48,054	40,608	2,92,155	220	3,32,983
11. South Arcot ...	18,126	50,726	11,992	2,70,000	274	2,82,266
12. Tanjore	15,370	27,724	2,500	4,99,500	556	5,02,556
13. Trichinopoly ...	4,254	7,150	1,669	1,19,950	353	1,21,972
14. Madura	1,12,101	1,14,986	8,653	1,81,752	6,722	1,97,127
15. Tinnevelly......	13,586	42,739	......	81,000	502	81,502
16. Coimbatore ...	6,727	11,631	5,376	3,26,600	1,358	3,33,334
17. Salem...........	25,819	47,824	30,560	1,91,000	723	2,22,283
18. South Canara.	2,302	2,399	......	1,06,150	308	1,06,458
19. Malabar	15,677	18,884	750	1,64,846	1,895	1,67,491
Total...	7,21,434	15,09,332	2,58,000	54,43,518	17,822	57,19,340

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Balance of all Sources of Revenue, etc.—(Continued.)

KARRY.

Collections and Remissions.					Balance.		
Arrears.		Current.		Total.	Arrears.	Current.	Total.
Collections.	Remissions.	Rented and Amany.	Miscellaneous.				
100	101	102	103	104	105	106	107
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
2,014	20,689	59,312	500	82,515	......	5,318	5,318
6,776	....	90,998	513	98,287	6,016	11,152	17,168
16,965	....	1,74,982	772	1,92,719	2,629	10,233	12,862
7,806	....	1,22,982	442	1,31,230	......	23,518	23,518
6,659	....	63,947	158	70,764	908	20,653	21,561
5,841	....	2,01,391	66	2,07,298	......	21,772	21,772
44,549	....	5,07,221	119	5,51,889	5,415	3,95,179	4,00,594
2,400	....	3,27,479	120	3,29,999	......	72,683	72,683
27,056	....	10,66,408	2,219	10,95,683	169	35,339	35,508
....	....	....	......	....	......	......	......
40,608	....	2,53,196	220	2,94,024	......	38,959	38,959
11,990	....	2,10,422	274	2,22,686	2	59,578	59,580
2,500	....	4,70,790	556	4,73,846	......	28,710	28,710
1,669	....	1,09,405	353	1,11,427	......	10,545	10,545
8,512	....	1,12,246	6,722	1,27,480	141	69,506	69,647
....	....	72,000	502	72,502	......	9,000	9,000
5,012	364	3,01,717	1,358	3,08,451	......	24,883	24,883
30,560	....	1,42,492	723	1,73,775	......	48,508	48,508
....	....	1,04,417	308	1,04,725	......	1,733	1,733
....	750	1,64,846	1,895	1,67,491	......	......	......
2,20,917	21,803	45,56,251	17,820	48,16,791	15,280	8,87,269	9,02,549

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No. 6.—Statement showing the Demand, Collection and

Districts.	Subsequent Collections of Remissions up to 31st December 1867.			AB Ba Ar
	Arrears.	Current.	Total.	Recoverable and doubtful.
	108	109	110	111
	RS.	RS.	RS.	RS.
1. Ganjam	......	5,318	5,318	....
2. Vizagapatam	......	11,152	11,152	....
3. Godavery	......	10,233	10,233	2,629
4. Kistna	......	23,518	23,518	....
5. Nellore	222	14,804	15,026	186
6. Cuddapah	......	21,772	21,772	....
7. Bellary	......	1,67,741	1,67,741	5,415
8. Kurnool	......	68,639	68,639	....
9. Madras	......	35,296	35,296	169
Do. Town	......	......	......	....
10. North Arcot	......	38,959	38,959	....
11. South Arcot	1	59,578	59,579	1
12. Tanjore	......	28,710	28,710	....
13. Trichinopoly	......	10,545	10,545	....
14. Madura	......	21,829	21,829	....
15. Tinnevelly	.....	9,000	9,000	....
16. Coimbatore	......	24,883	24,883	....
17. Salem	......	47,407	47,407	....
18. South Canara	......	1,733	1,733	....
19. Malabar	......	......	......	....
Total...	223	6,01,117	6,01,340	8,400

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Balance of all Sources of Revenue, etc.—(Continued.)

KARRY.							INCOME TAX.		
LANCE.							DEMAND.		
rears.				Current.	Total.		Arrears.	Current.	Total.
Irrecoverable.			Total.						
112			113	114	115		116	117	118
RS.	A.	P.	RS.	RS.	RS.		RS.	RS.	RS.
......	...	...	......	......	......		19	13	32
6,016	8	0	6,016	......	6,016		3	......	3
......	...	..	2,629	......	2,629		......	38	38
......	...	...	......	......	......		344	......	344
500	...	...	686	5,849	6,535		2,178	......	2,178
......	..	...	......	......	......		2,936	......	2,936
......	...	...	5,415	2,27,438	2,32,853		466	40	506
......	...	...	......	4,044	4,044		307	10	317
......	...	...	169	43	212		81,541	17	81,558
......	...	...	......	......	......		......	......	......
......	...	...	......	......	......		2,932	......	2,932
......	...	...	1	......	1		78	22	100
......	...	...	......	......	......		299	1,561	1,860
......	...	...	......	......	......		633	48	681
141	8	6	141	47,677	47,818		133	......	133
......	...	...	.....	......	......		289	......	289
......	...	...	......	......	......		......	4	4
......	...	...	......	1,101	1,101		1,761	......	1,761
......	...	...	......	......	......		......	......	......
......	...	...	......	......	......		1,043	......	1,043
6,658	...	6	15,057	2,86,152	3,01,209		94,962	1,753	96,715

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No. 6.—Statement showing the Demand, Collection and

INCOME

Districts.	Collections and Remissions.				
	Arrears.		Current.	Total.	Balance.
	Collections.	Remission.			
	119	120	121	122	123
	RS.	RS.	RS.	RS.	RS.
1. Ganjam	....	19	13	32	....
2. Vizagapatam	....	....	....	....	3
3. Godavery	....	....	38	38	....
4. Kistna	....	....	....	....	344
5. Nellore	....	....	....	....	2,178
6. Cuddapah	....	....	....	....	2,936
7. Bellary	2	411	40	453	53
8. Kurnool	....	307	10	317	....
9. Madras	10,026	....	17	10,043	71,515
Do. Town	....	....	....	....	....
10. North Arcot	....	....	....	....	2,932
11. South Arcot	53	19	22	94	6
12. Tanjore	....	....	1,561	1,561	299
13. Trichinopoly	....	633	48	681	....
14. Madura	....	....	....	....	133
15. Tinnevelly	....	....	....	....	289
16. Coimbatore	....	....	4	4	....
17. Salem	....	....	....	....	1,761
18. South Canara	....	....	....	....	....
19. Malabar	....	....	....	....	1,043
	10,081	1,389	1,753	13,223	83,492

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Balance of all Sources of Revenue, etc.—(Continued.)

TAX.						LICENSE TAX.	
	Balance.						
	Arrears.						
Subsequent collections and remissions up to 31st December 1867.	Recoverable and doubtful.	Irrecoverable.			Total.	Current Demand.	Current Collections.
124	125	126			127	128	129
RS.	RS.	RS.	A.	P.	RS.	RS.	RS.
......	......	......	...	...	......	5,078	5,078
......	3	......	...	...	3	4,828	4,828
......	......	......	...	...	......	25,238	25,238
......	344	......	...	...	344	16,150	16,150
......	2,178	......	...	...	2,178	21,796	21,796
......	2,936	......	...	...	2,936	12,962	12,962
......	15	37	13	0	53	10,397	10,397
......	......	......	...	...	......	37,996	37,996
71,515	......	......	...	...	......	3,653	3,653
......	......	......	...	...	......	......	......
......	2,932	......	...	...	2,932	7,381	7,381
......	6	......	...	...	6	9,546	9,546
......	299	......	...	...	299	33,452	33,452
......	......	......	...	...	......	5,324	5,324
......	133	......	...	...	133	2,570	2,570
......	289	......	...	...	289	17,027	17,027
......	......	......	...	...	......	12,466	12,466
......	1,761	......	...	...	1,761	10,598	10,598
......	......	......	...	...	......	8,056	8,056
......	1,043	......	...	...	1,043	11,772	11,772
71,515	11,939	37	13	0	11,977	2,56,290	2,56,290

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No. 6.—Statement showing the Demand, Collection and

Districts.	SALT.						
	Demand.				Collec[tion]		
	Arrears.	Current.		Total.	Arrears.		Cur[rent]
		Sales.	Miscellaneous.		Collection	Remission.	Sales.
	130	131	132	133	134		135
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam ...	......	15,23,963	472	15,24,435	......	......	15,23,963
2. Vizagapatam.	......	3,24,110	64	3,24,174	......	......	3,24,110
3. Godavery ...	......	4,61,038	94	4,61,132	......	......	4,61,038
4. Kistna ...	......	13,00,169	209	13,00,378	......	......	13,00,169
5. Nellore ...	......	10,92,901	17	10,92,918	......	......	10,92,901
6. Cuddapah ...	......	......	......	......	......	......	......
7. Bellary ...	2,898	10,743	......	13,641	1,133	37	7,117
8. Kurnool ...	54	2,007	......	2,061	54	......	1,987
9. Madras ...	......	23,55,649	916	23,56,565	......	......	23,55,649
Do. Town...	......	......	......	......	......	......	......
10. North Arcot..	......	......	......	......	......	......	......
11. South Arcot..	......	6,23,321	3,968	6,27,289	......	......	6,23,321
12. Tanjore ...	1,265	11,01,903	4,574	11,07,742	1,265	......	11,01,903
13. Trichinopoly.	......	......	......	......	......	......	......
14. Madura ...	......	5,89,135	571	5,89,706	......	......	5,89,135
15. Tinnevelly...	......	7,13,800	46	713,846	......	......	7,13,800
16. Coimbatore ..	......	......	......	......	......	......	......
17. Salem ...	......	......	......	......	......	......	......
18. South Canara.	......	5,79,390	5	5,79,395	......	......	5,79,390
19. Malabar ...	......	8,98,914	......	8,98,914	......	......	8,98,914
Total...	4,217	115,77,043	10,936	115,92,196	2,452	37	115,73,397

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Balance of all Sources of Revenue, etc.—(Continued.)

...TIONS.		BALANCE.			Subsequent collections and remissions up to 31st December 1867.		
...rent.							
Miscellaneous.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
136	137	138	139	140	141	142	143
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
472	15,24,435	....	....	....	....	....	....
64	3,24,174	....	....	....	....	....	....
94	4,61,132	....	....	....	....	....	....
209	13,00,378	....	....	....	....	....	....
17	10,92,918	....	....	....	....	....	....
....	....	....	....	....	....	....	....
....	8,287	1,728	3,626	5,354	293	2,398	2,691
....	2,041	....	20	20	....	20	20
916	23,56,565	....	....	....	....	....	....
....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....
3,968	6,27,289	....	....	....	....	....	....
4,574	11,07,742	....	....	....	....	....	....
....	....	....	....	....	....	....	....
571	5,89,706	....	....	....	....	....	....
46	7,13,846	....	....	....	....	....	....
....	....	....	....	....	....	....	....
....	....	....	....	....	....	....	....
5	5,79,395	....	....	....	....	....	....
....	8,98,914	....	....	....	....	....	....
10,936	1,15,86,822	1,728	3,646	5,374	293	2,418	2,711

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No. 6.—Statement showing the Demand, Collection and

Districts.	SALT.							SEA
	Balance.							D
	Arrears.					Current.	Total.	Duty.
	Recoverable and doubtful.	Irrecoverable.			Total.			
	144	145			146	147	148	149
	RS.	RS.	A.	P.	RS.	RS.	RS.	RS.
1. Ganjam.........	....	...	...	...	....	....	....	24,715
2. Vizagapatam......	....	...	...	...	....	....	....	13,706
3. Godavery...	....	...	...	...	....	....	....	47,606
4. Kistna...	....	...	...	...	....	....	....	7,374
5. Nellore...	....	...	...	...	....	....	....	122
6. Cuddapah	....	...	...	...	....	....	....	....
7. Bellary...	1,115	320	0	0	1,435	1,228	2,663	....
8. Kurnool............	....	...	...	...	....	....	....	....
9. Madras......	....	...	...	...	....	....	....	....
Do. Town ...	....	...	...	...	....	....	....	12,39,608
10. North Arcot	....	...	...	...	....	....	....	....
11. South Arcot	....	...	...	...	....	....	....	44,133
12. Tanjore............	....	...	...	...	....	....	....	3,98,213
13. Trichinopoly......	....	...	...	...	....	....	....	....
14. Madura...	....	...	...	...	....	....	....	29,285
15. Tinnevelly.........	....	...	...	...	....	....	....	70,433
16. Coimbatore	....	...	...	...	....	....	....	....
17. Salem	....	...	...	...	....	....	....	....
18. South Canara ...	....	...	...	...	....	....	....	59,810
19. Malabar	....	...	...	...	....	....	....	95,516
Total ...	1,115	320	0	0	1,435	1,228	2,663	20,30,521

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Balance of all Sources of Revenue, etc.—(Continued.)

CUSTOMS.		LAND CUSTOMS.			STAMPS.		
MAND.		DEMAND.					
Miscellaneous.	Collection.	Duty.	Miscellaneous.	Collection.	Sales.	Miscellaneous.	Collection.
150	151	152	153	154	155	156	157
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
51	24,766	....	....	....	74,185	1,262	75,447
86	13,792	....	....	....	1,08,906	3,836	1,12,742
917	48,523	441	44	485	1,46,803	2,877	1,49,680
106	7,480	....	....	....	96,906	2,926	99,832
5	127	....	4	4	72,229	1,528	73,757
....	....	....	....	....	1,18,794	4,388	1,23,182
....	....	....	....	....	1,49,656	3,943	1,53,599
....	....	....	....	....	96,799	2,592	99,391
....	....	....	....	....	1,91,244	1,121	1,92,365
31,520	12,71,128	....	....	....	1,03,349	....	1,03,349
....	....	....	....	....	1,05,503	5,092	1,10,595
25	44,158	49,811	751	50,562	96,303	2,283	98,586
1,091	3,99,304	69,157	154	69,311	3,35,897	10,167	3,46,064
....	....	....	....	....	79,301	1,082	80,383
25	29,310	....	....	....	2,05,170	4,434	2,09,604
689	71,122	....	....	....	2,22,560	3,673	2,26,233
....	....	....	....	....	1,30,588	2,359	1,32,947
....	....	....	....	....	1,23,175	2,774	1,25,949
1,396	61,206	....	....	....	1,40,078	2,995	1,43,073
2,073	97,589	5,425	43	5,468	3,92,156	7,709	3,99,865
37,984	20,68,505	1,24,834	996	1,25,830	29,89,602	67,041	30,56,643

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No. 6.—Statement showing the Demand, Collection and

Districts.	GRAND			
	Demand.			Col
	Arrears.	Current.	Total.	Arrears.
	158	159	160	161
	RS.	RS.	RS.	RS.
1. Ganjam	1,24,099	27,89,896	29,13,995	47,551
2. Vizagapatam	79,724	19,42,000	20,21,724	72,207
3. Godavery	4,37,260	47,08,837	51,46,097	1,61,808
4. Kistna	3,17,618	51,17,761	54,35,379	2,03,824
5. Nellore	2,95,736	37,18,169	40,13,905	2,59,324
6. Cuddapah	1,48,054	24,11,879	25,59,933	1,20,761
7. Bellary	3,40,808	34,52,050	37,92,858	1,82,638
8. Kurnool	24,281	20,39,966	20,64,247	17,543
9. Madras	3,71,509	53,73,964	57,45,473	1,65,721
10. Do. Town	....	13,74,477	13,74,477	....
11. North Arcot	5,78,759	28,05,233	33,83,992	4,70,714
12. South Arcot	1,91,107	40,87,941	42,79,048	1,46,126
13. Tanjore	1,29,069	66,73,415	68,02,484	1,11,250
14. Trichinopoly	68,368	16,18,087	16,86,455	62,102
15. Madura	4,00,560	31,49,266	35,49,826	3,97,088
16. Tinnevelly	6,07,236	41,59,550	47,66.786	5,73,326
17. Coimbatore	73,819	30,61,404	31,35,223	66,942
18. Salem	1,50,391	25,37,596	26,87,987	1,19,206
19. South Canara	7,819	22,81,290	22,89,109	7,616
20. Malabar	66,256	33,64,586	34,30,842	58,693
Total...	44,12,473	6,66,67,367	7,10,79,840	32,44,440

Add receipts from the sale ofw aste lands... ...

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Balance of all Sources of Reveuue, etc.—(Continued.)

TOTAL.

LECTIONS.		REMISSIONS.			TOTAL INCLUDING REMISSIONS.		
Current.	Total.	Arrears.	Current.	Total.	Arrears.	Current.	Total.
162	163	164	165	166	167	168	169
RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
26,64,072	27,11,623	21,829	......	21,829	69,380	26,64,072	27,33,452
18,71,163	19,43,370	73	......	73	72,280	18,71,163	19,43,443
45,16,410	46,78,218	24,424	......	24,424	1,86,232	45,16,410	47,02,642
48,14,087	50,17,911	33,728	......	33,728	2,37,552	48,14,087	50,51,639
33,32,736	35,92,060	7,269	......	7,269	2,66,593	33,32,736	35,99,329
22,50,537	23,71,298	2,493	......	2,493	1,23,254	22,50,537	23,73,791
27,04,715	28,87,353	13,726	......	13,726	1,96,364	27,04,715	29,01,079
19,54,180	19,71,723	1,793	......	1,793	19,336	19,54,180	19,73,516
50,96,206	52,61,927	13,902	......	13,902	1,79,623	50,96,206	52,75,829
13,74,477	13,74,477	....	......	....	....	13,74,477	13,74,477
23,31,498	28,02,212	4,947	......	4,947	4,75,661	23,31,498	28,07,159
39,54,983	41,01,109	8,189	......	8,189	1,54,315	39,54,983	41,09,298
64,20,327	65,31,577	3,483	......	3,483	1,14,733	64,20,327	65,35,060
15,79,008	16,41,110	1,603	......	1,603	63,705	15,79,008	16,42,713
26,84,763	30,81,851	29	......	29	3,97,117	26,84,763	30,81,880
38,73,405	44,46,731	3,223	......	3,223	5,76,549	38,73,405	44,49,954
29,44,028	30,10,970	1,173	......	1,173	68,115	29,44,028	30,12,143
23,52,817	24,72,023	4,994	......	4,994	1,24,200	23,52,817	24,77,017
22,70,192	22,77,808	106	......	106	7,722	22,70,192	22,77,914
32,99,313	33,58,006	2,165	......	2,165	60,858	32,99,313	33,60,171
622,88,917	655,33,357	1,49,149	.....	1,49,149	33,93,589	622,88,917	656,82,506
2,84,038							
625,72,955							

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No. 6.—Statement showing the Demand, Collection and

Districts.	GRAND					
	Balance.			Subsequent Collections and Remissions up to 31st December 1867.		
	Arrears.	Current.	Total.	Arrears.	Current.	Total.
	170	171	172	173	174	175
	RS.	RS.	RS.	RS.	RS.	RS.
1. Ganjam...	54,719	1,25,824	1,80,543	9,950	98,573	1,08,523
2. Vizagapatam. ...	7,445	70,837	78,282	641	67,392	68,033
3. Godavery	2,51,027	1,92,427	4,43,454	11,785	1,00,926	1,12,711
4. Kistna	80,066	3,03,674	3,83,740	10,606	2,12,006	2,22,612
5. Nellore...	29,143	3,85,433	4,14,576	2,839	3,09,602	3,12,441
6. Cuddapah	24,800	1,61,342	1,86,142	12,957	1,46,644	1,59,601
7. Bellary...	1,44,444	7,47,335	8,91,779	46,739	4,31,200	4,77,939
8. Kurnool	4,945	85,786	90,731	153	79,323	79,476
9. Madras...	1,91,886	2,77,758	4,69,644	76,288	2,23,587	2,99,875
Do. Town	....	....	....	....	....	....
10. North Arcot. ...	1,03,098	4,73,735	5,76,833	17,023	4,08,824	4,25,847
11. South Arcot. ...	36,792	1,32,958	1,69,750	4,185	1,14,832	1,19,017
12. Tanjore...	14,335	2,53,088	2,67,423	1,682	2,37,718	2,39,400
13. Trichinopoly... ...	4,663	39,079	43,742	1,767	34,825	36,592
14. Madura...	3,443	4,64,503	4,67,946	283	3,04,725	3,05,008
15. Tinnevelly.	30,687	2,86,145	3,16,832	1,245	2,72,559	2,73,804
16. Coimbatore	5,704	1,17,376	1,23,080	800	1,10,649	1,11,449
17. Salem	26,191	1,84,779	2,10,970	2,425	1,57,859	1,60,284
18. South Canara. ...	97	11,098	11,195	....	8,796	8,796
19. Malabar..	5,399	65,273	70,672	1,149	49,596	50,745
Total...	10,18,884	43,78,450	53,97,334	2,02,517	33,69,636	35,72.153

Deduct amount already authorized to be remitted under Ryotwar but erroneously included by the Collector of Ganjam in his recommendation for remission.

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Balance of all Sources of Revenue, etc.—(Concluded.)

TOTAL.

Balance.						
Arrears.					Current.	Total.
Recoverable and Doubtful.	Irrecoverable.			Total.		
176	177			178	179	180
RS.	RS.	A.	P.	RS.	RS.	RS.
17,197	27,572	8	4	44,769	27,251	72,020
387	6,417	0	1	6,804	3,445	10,249
2,22,346	16,896	6	5	2,39,242	91,501	3,30,743
64,945	4,514	11	3	69,460	91,668	1,61,128
11,842	14,462	2	9	26,304	75,831	1,02,135
7,997	3,845	11	1	11,843	14,698	26,541
73,201	24,503	15	8	97,705	3,16,135	4,13,840
1,912	2,880	0	9	4,792	6,463	11,255
1,15,598	....	...	...	1,15,598	54,171	1,69,769
....	....	...	...	....	....	....
66,522	19,553	7	9	86,075	64,911	1,50,986
25,621	6,986	0	4	32,607	18,126	50,733
10,036	2,617	7	3	12,653	15,370	28,023
2,216	679	15	6	2,896	4,254	7,150
2,800	359	10	0	3,160	1,59,778	1,62,938
28,072	1,369	12	8	29,442	13,586	43,028
3,771	1,133	1	5	4,904	6,727	11,631
16,130	7,635	9	8	23,766	26,920	50,686
97	....	...	...	97	2,302	2,399
2,817	1,432	11	10	4,250	15,677	19,927
6,73,507	1,42,860	4	9	8,16,367	10,08,814	18,25,181
	27,200	7	5			
	1,15,659	13	4			

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No. 7.—*Statement showing the receipts and sales of Salt for Fusly* 1276.

Districts.	Balance on hand at the commencement of the Fusly.	Quantity received in store in Fusly 1276.			Total including balance.	Quantity sold during the year.					Wastage written off under the sanction of Government.	Total.	Balance remaining in store.
		Salt manufactured during the year.	Gain by measurement and confiscated Salt, etc.	Total.		Home consumption.	Inland consumption.	Exportation by sea. On private account.	Sold to French Government.	Total.			
1	2	3	4	5	6	7	8	9	10	11	12	13	14
	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
1. Ganjam	962,881	9,65,733	1,572	9,67,305	19,30,186	1,18,894	8,09,888	......	......	9,28,782	39,213	9,67,995	9,62,191
2. Vizagapatam	169,583	2,08,815	483	2,09,298	3,78,881	1,90,979	1,105	......	......	1,92,084	35,111	2,27,195	1,51,686
3. Godavery	4,66,731	2,51,316	837	2,52,153	7,18,884	2,68,609	1,873	33,200	1,080	3,04,762	57,634	3,62,396	3,56,488
4. Kistna	15,88,868	4,60,898	944	4,61,842	20,50,710	3,29,471	4,70,900	......	......	8,00,371	4,20,894	12,21,265	8,29,445
5. Nellore	13,42,309	7,03,156	41,666	7,44,822	20,87,131	2,81,844	3,72,799	38,027	......	6,92,670	29,934	7,22,604	13,64,527
6. Madras	18,60,195	22,61,336	410	22,61,746	41,21,941	2,01,199	12,42,515	2,08,343	......	16,52,057	62,891	17,14,948	24,06,993
7. South Arcot	8,18,303	2,94,111	503	2,94,614	11,12,917	2,09,108	1,60,095	52,800	62,139	4,84,137	83,347	5,67,484	5,45,433
8. Tanjore	5,91,143	9,14,883	932	9,15,815	15,06,958	4,88,245	2,39,276	82,220	18,200	7,22,941	17,016	7,39,957	7,67,001
9. Madura	5,15,205	4,16,169	2,510	4,18,679	9,33,884	3,49,415	854	......	......	3,50,269	35,695	3,85,964	5,47,920
10. Tinnevelly	9,24,950	5,15,027	1,710	5,16,737	14,41,687	3,96,362	33,121	18,780	......	4,48,263	7,635	4,55,898	9,85,789
11. South Canara	3,62,911	2,95,789	11,896	3,07,685	6,70,596	1,80,403	1,57,627	......	......	3,38,030	10,722	3,48,752	3,21,844
12. Malabar	2,23,003	6,22,486	1,020	6,23,506	8,46,509	4,46,625	94,765	......	2,736	5,44,126	8,270	5,52,396	2,94,113
Total...	98,26,082	79,09,719	64,483	79,74,202	17,800,284	34,11,149	35,84,813	3,33,370	79,155	74,58,492	8,08,362	82,66,854	95,33,430

No. 8.—*Statement showing the financial results of Salt transactions in Fusly* 1276.

Districts.	Home consumption.	Inland consumption.	Exportation by sea.	Sold to French Government.	Total.	Extra revenue.	Refunds of charges.	Total gross revenue.	Deduct charges.	Net Revenue. Fusly 1275.	Net Revenue. Fusly 1276.
1	2	3	4	5	6	7	8	9	10	11	12
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1. Ganjam	2,00,334 15 0	13,23,628 9 6	... ...	... ...	15,23,963 8 6	344 5 0	127 10 1	15,24,435 7 7	1,23,348 11 11	13,08,995 12 8	14,01,086 11 8
2. Vizagapatam..	3,22,244 4 9	1,864 11 0	... ...	... ...	8,24,108 15 9	63 9 2	... ...	3,24,172 8 11	32,525 12 9	2,93,192 14 5	2,91,646 12 2
3. Godavery......	4,52,793 15 0	3,160 11 0	4,980 0 0	103 2 0	4,61,037 12 0	89 15 4	4 8 0	4,61,132 3 4	42,394 4 9	3,17,640 7 8	4,18,737 14 7
4. Kistna...... ...	5,43,501 6 4	7,56,668 1 5	... ...	... ...	13,00,169 7 9	208 13 1	... ...	13,00,378 4 10	56,002 4 0	6,81,511 8 10	12,44,376 0 10
5. Nellore.........	4,74,687 0 0	6,12,513 0 0	5,701 0 0	... ...	10,92,901 0 0	17 0 0	... ...	10,92,918 0 0	97,544 3 9	9,72,691 10 8	9,95,378 12 3
6. Madras...	3,31,930 4 6	19,92,467 13 0	31,250 7 4	... ...	23,55,648 8 10	98 10 4	817 15 5	23,56,565 2 7	3,47,247 7 10	17,05,568 9 3	20,09,317 10 9
7. South Arcot...	3,43,718 9 9	2,64,649 2 3	7,706 0 0	7,247 7 6	6,23,321 3 6	497 2 7	3,470 13 3	6,27,289 3 4	54,682 0 6	4,89,626 2 6	5,72,607 2 10
8. Tanjore	7,10,162 0 4	3,86,262 6 9	3,580 0 0	1,898 7 0	11,01,902 14 1	82 10 7	4,491 12 0	11,06,477 4 8	1,13,309 15 2	9,11,188 0 4	9,93,167 5 6
9. Madura	5,87,693 12 3	1,441 2 0	... ...	... ...	5,89,134 14 3	570 9 2	0 6 2	5,89,705 13 7	64,186 12 1	5,67,145 5 3	5,25,519 1 6
10. Tinnevelly ...	6,55,090 14 0	55,891 11 0	2,817 0 0	... ...	7,13,799 9 0	5 6 8	41 1 3	7,13,846 0 11	74,220 11 6	6,16,917 2 2	6,39,625 5 5
11. South Canara.	3,03,726 0 6	2,65,995 9 0	... ...	9,668 3 3	5,79,889 12 9	2 14 0	2 0 0	5,79,394 10 9	1,17,490 1 3	3,44,231 1 3	4,61,904 9 6
12. Malabar	7,39,437 1 9	1,58,237 7 0	... ...	1,239 12 0	8,98,914 4 9	.. ..	... ...	8,98,914 4 9	2,91,328 0 5	4,54,426 10 2	6,07,586 4 4
Total ...	56,65,320 4 2	58,22,780 3 11	56,034 7 4	20,156 15 9	1,15,64,291 15 2	1,980 15 11	8,956 2 2	1,15,75,229 1 3	14,14,280 5 11	86,63,130 5 2	1,01,60,948 11 4
							Earth salt in Bellary... ...	7,117 0 0			9,104 0 0
							Do. in Kurnool......	1,987 0 0			
								1,15,84,333 1 3			1,01,70,052 11 4

A.

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Statement showing the number of villages and hamlets in the several

Districts.	Extent in square miles.	Acres according to the village Ayacut accounts.	Summut Maganum, etc.	Ryotwar.	
				Village.	Hamlets.
1	2	3	4	5	6
	Sq. Miles.	Acres.	No.	No.	No.
1. Ganjam	1,941	12,42,240	...	1,413	489
2. Vizagapatam	3,622	87,106	5	149	143
3. Godavery	6,719	17,57,300	31	840	513
4. Kistna	6,692	42,83,163	...	1,293	1,038
5. Nellore	4,546	29,09,516	...	844	799
6. Cuddapah	9,177	49,32,595	35	1,034	5,592
7. Bellary	11,351	63,05,702	181	2,075	1,241
8. Kurnool	7,470	32,29,207	26	693	735
9. Madras	2,813	18,00,372	20	1,732	395
10. North Arcot	3,959	25,34,553	235	2,480	1,257
11. South Arcot	4,779	30,57,703	208	2,730	973
12. Tanjore	3,735	23,90,107	114	4,792	575
13. Trichinopoly	3,565	22,81,784	83	1,141	1,095
14. Madura	4,882	20,62,126	...	665	2,022
15. Tinnevelly	3,810	15,10,378	31	859	2,591
16. Coimbatore	8,470	42,58,596	164	1,281	4,880
17. Salem	7,604	37,09,556	294	2,382	2,206
18. South Canara	4,206	......	148	1,278	27
19. Malabar	6,259	......	...	432	2,596
Total	1,05,600	483,52,004	1,575	28,113	29,167

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districts of the Madras Presidency for Fusly 1276.

Rented.		Amany.		Shrotrium and Inam.		Muttahs and Polliems attached to Talooks.	
Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.
7	8	9	10	11	12	13	14
No.	No.	No.	No.	No.	No.	No.	No.
7	...	...	...	222	100	442	116
252	310	...	...	182	29	200	99
83	41	3	...	114	56	810	318
1	...	...	...	222	27	290	191
...	...	...	...	270	58	47	50
...	...	...	...	217	80	...	...
...	...	...	...	176	33	28	2
...	...	...	...	91	10	...	...
12	12	1	...	331	102	356	55
3	12	...	...	107	47	249	269
...	...	7	10	73	11	17	16
...	...	3	...	1,254	147	251	95
...	...	...	...	125	76	243	326
...	...	5	2	133	73	223	624
...	...	...	...	123	152	...	...
...	...	...	...	9	11	45	113
...	...	...	...	220	88	1,044	546
...	...	...	...	...	...	...	...
...	...	...	...	...	...	...	...
358	375	19	12	3,869	1,100	4,245	2,820

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Statement showing the number of villages and hamlets in the several districts of the Madras Presidency for Fusly 1276.—(Concluded.)

Districts.	Total.		Uninhabited.		Grand Total.	
	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.
	15	16	17	18	19	20
	No.	No.	No.	No.	No.	No.
1. Ganjam	2,084	705	52	...	2,136	705
2. Vizagapatam	783	581	25	7	808	588
3. Godavery	1,850	928	87	116	1,937	1,044
4. Kistna	1,806	1,256	63	4	1,869	1,260
5. Nellore	1,161	907	82	...	1,243	907
6. Cuddapah	1,251	5,672	98	1,462	1,349	7,134
7. Bellary	2,279	1,276	290	311	2,569	1,587
8. Kurnool	784	745	4	247	788	992
9. Madras	2,432	564	...	...	2,432	564
10. North Arcot	2,839	1,585	496	105	3,335	1,690
11. South Arcot	2,827	1,010	281	15	3,108	1,025
12. Tanjore	6,300	817	6	...	6,306	817
13. Trichinopoly	1,509	1,497	144	202	1,653	1,699
14. Madura	1,026	2,721	206	967	1,232	3,688
15. Tinnevelly	982	2,743	269	221	1,251	2,964
16. Coimbatore	1,335	5,004	259	990	1,594	5,994
17. Salem	3,646	2,840	362	151	4,008	2,991
18. South Canara	1,278	27	...	...	1,278	27
19. Malabar	432	2,596	...	...	432	2,596
Total	36,604	33,474	2,724	4,798	39,328	38,272

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ENCLOSURE No. 1 in A.

Villages and Hamlets in Zemindaries not included in Government talooks of the several districts of the Madras Presidency.

DISTRICTS.	Extent in square miles.	INHABITED.		UNINHABITED.		TOTAL.	
		Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.
1	2	3	4	5	6	7	8
	Sq. Miles.	No.	No.	No.	No.	No.	No.
1. Ganjam	2,246	2,272	451	121	97	2,393	548
2. Vizagapatam	15,313	5,152	1,573	245	31	5,397	1,604
3. Godavery	816	247	144	16	1	263	145
4. Kistna	535	246	87	25	9	271	96
5. Nellore	...	730	617	...	...	730	617
6. Cuddapah	...	...	...	...	...	...	...
7. Bellary	145	28	2	...	...	28	2
8. Kurnool	...	...	...	...	...	...	...
9. Madras	...	...	...	...	...	...	...
10. North Arcot	11,187	1,551	1,204	255	247	1,806	1,451
11. South Arcot	...	...	...	...	...	...	...
12. Tanjore	...	...	...	...	...	...	...
13. Trichinopoly	...	...	...	...	...	...	...
14. Madura	3,908	2,962	1,048	1,266	842	4,228	1,890
15. Tinnevelly	1,336	688	475	38	56	726	531
16. Coimbatore	...	...	...	...	...	...	...
17. Salem	...	...	...	...	...	...	...
18. South Canara	...	...	...	...	...	...	...
19. Malabar	...	...	...	...	...	...	...
Total...	35,486	13,876	5,601	1,966	1,283	15,842	6,884

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B.

(QUINQUEN

Statement showing the Circar Ayacut and Cultivation in the several

Districts.	Ayacut as per Survey exclusive of Porumboke.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,95,031	2,12,461	2,59,943	7,28,116	4,54,974	9,40,577
2. Vizagapatam ...	60,751	66,840	26,355	1,37,464	87,106	2,04,304
3. Godavery... ...	7,89,535	14,74,812	4,52,127	12,01,582	12,41,662	26,76,394
4. Kistna	23,29,486	32,55,401	3,14,413	15,63,226	26,43,899	48,18,627
5. Nellore	12,51,241	14,56,730	2,78,084	13,18,758	15,29,325	27,75,488
6. Cuddapah... ...	31,63,549	19,09,295	3,02,303	21,78,417	34,65,852	40,87,712
7. Bellary	60,35,310	31,25,530	2,70,392	10,70,728	63,05,702	41,96,258
8. Kurnool	31,70,596	18,22,791	58,611	3,13,856	32,29,207	21,36,647
9. Madras	5,73,520	9,33,404	3,83,638	14,39,889	9,57,158	23,73,293
10. North Arcot ...	8,64,781	11,75,787	2,90,379	16,92,275	11,55,160	28,68,062
11. South Arcot ...	15,11,639	23,95,505	3,27,456	17,56,260	18,39,095	41,51,765
12. Tanjore	6,82,644	7,62,775	10,43,073	46,79,010	17,25,717	54,41,785
13. Trichinopoly ...	11,73,466	10,97,581	1,40,095	5,83,953	13,13,561	16,81,534
14. Madura	12,19,405	14,51,380	1,82,887	7,53,108	14,02,292	22,04,488
15. Tinnevelly ...	13,09,378	8,45,147	2,01,000	17,60,909	15,10,378	26,16,056
16. Coimbatore ...	32,61,985	26,92,552	1,01,005	7,70,693	33,62,990	34,63,245
17. Salem	13,25,063	16,79,502	95,415	5,86,530	14,20,478	22,66,032
18. South Canara ...	....	....	....	....	....	....
19. Malabar	3,85,096	6,00,790	3,87,296	11,83,986	7,72,392	17,84,776
Total...	29,302,476	26,958,283	51,14,472	23,718,760	34,416,948	506,77,043

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NIAL.)
districts of the Madras Presidency for Fusly 1267.

Deduct Inam.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
8	9	10	11	12	13
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
44,269	41,818	70,315	2,02,475	1,14,584	2,44,293
....	....	....	....	....	....
2,10,778	5,03,244	1,44,392	4,11,245	3,55,170	9,14,489
5,33,527	6,59,269	43,086	1,27,933	5,76,613	7,87,202
2,31,227	2,58,489	42,169	1,72,969	2,73,396	4,31,458
5,70,399	5,65,811	1,01,023	9,04,929	6,71,422	11,70,740
13,66,106	9,17,689	63,173	2,77,336	14,29,279	14,95,025
9,78,694	3,97,747	24,466	99,468	10,03,160	4,97,215
18,897	32,459	34,861	1,62,894	53,758	1,95,353
89,704	1,37,113	40,595	2,80,760	1,30,299	4,17,873
68,886	1,36,788	31,752	2,00,032	1,00,638	3,36,820
2,83,594	3,00,664	2,81,316	10,59,913	5,64,910	13,60,577
76,482	68,559	8,132	31,351	84,614	99,910
81,688	1,23,224	15,799	69,055	97,487	1,92,279
54,092	....	12,616	....	66,708	....
2,95,717	2,75,503	9,984	85,230	3,05,701	3,60,733
53,200	65,934	7,297	44,899	60,497	1,10,833
....	....	....	....	....	....
3,281	6,353	6,145	23,110	9,426	29,463
49,60,541	44,90,664	9,37,121	41,53,599	58,97,662	86,44,263

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Districts.	Remaining					
	Land in occupation.					
	Dry.		Wet.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	14	15	16	17	18	19
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1. Ganjam	1,06,854	1,37,865	1,77,434	5,07,494	2,84,288	6,45,359
2. Vizagapatam ...	53,670	60,407	25,162	1,27,936	78,832	1,88,343
3. Godavery... ...	4,31,234	8,65,943	2,27,257	6,42,763	6,58,491	15,08,706
4. Kistna	14,56,526	22,23,220	1,55,911	8,58,711	16,12,437	30,81,931
5. Nellore	6,13,405	8,07,268	1,87,016	8,96,039	8,00,421	17,03,307
6. Cuddapah ...	11,22,560	8,22,463	1,47,055	9,83,861	12,69,615	18,06,324
7. Bellary	22,10,658	14,31,879	1,65,228	6,50,921	23,75,886	20,82,800
8. Kurnool	11,50,985	11,16,542	27,788	1,92,987	11,78,773	13,09,529
9. Madras	2,22,957	3,47,294	2,60,852	10,11,928	4,83,809	13,59,222
10. North Arcot ...	4,08,028	5,78,745	2,05,255	11,83,739	6,13,283	17,62,484
11. South Arcot ...	6,75,127	11,64,598	2,47,622	13,29,084	9,22,749	24,93,682
12. Tanjore	2,76,154	3,41,260	7,27,299	35,26,935	10,03,453	38,68,195
13. Trichinopoly. ...	7,61,781	7,22,593	1,26,023	5,32,987	8,87,804	12,55,580
14. Madura	6,35,009	8,44,778	1,50,203	6,27,825	7,85,212	14,72,603
15. Tinnevelly ...	11,28,864	8,45,147	1,73,466	17,60,909	13,02,330	26,06,056
16. Coimbatore ...	21,69,478	19,66,462	83,378	6,45,287	22,52,856	26,11,749
17. Salem	10,02,149	12,73,148	81,027	4,98,308	10,83,176	17,71,456
18. South Canara ...	....	....	....	....	....	....
19. Malabar	3,74,648	5,91,749	3,80,425	11,59,626	7,55,073	17,51,375
Total...	148,00,087	161,41,361	35,48,401	171,37,340	183,48,488	332,78,701

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Cultivation in several Districts, etc.—(Concluded.)

CIRCAR AYACUT.

Land left waste.					
Dry.		Wet.		Total.	
Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
20	21	22	23	24	25
ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
43,908	32,778	12,194	18,147	56,102	50,925
7,081	6,433	1,193	9,528	8,274	15,961
1,47,523	1,05,625	80,478	1,47,574	2,28,001	2,53,199
3,39,433	3,72,912	1,15,416	5,76,582	4,54,849	9,49,494
4,06,609	3,90,973	48,899	2,49,750	4,55,508	6,40,723
14,70,590	5,21,021	54,225	2,89,527	15,24,815	8,10,648
24,58,546	7,75,962	41,991	1,42,471	25,00,537	9,18,433
10,40,917	3,08,502	6,357	21,401	10,47,274	3,29,903
3,31,666	5,53,651	87,925	2,65,067	4,19,591	8,18,718
3,67,049	4,59,929	44,529	2,27,776	4,11,578	6,87,705
7,67,626	10,94,119	48,082	2,27,144	8,15,708	13,21,263
1,22,896	1,20,851	34,458	92,162	1,57,354	2,13,013
3,35,203	3,06,429	5,940	19,615	3,41,143	3,26,044
5,02,708	4,83,378	16,885	56,228	5,19,593	5,39,606
1,26,422	....	14,918	....	1,41,340	....
7,96,790	5,50,587	7,643	40,176	8,04,433	4,90,763
2,69,714	3,40,420	7,091	43,323	2,76,805	3,83,743
....	....	....	....	....	....
7,167	2,688	726	1,250	7,893	3,938
95,41,848	63,26,258	6,28,950	24,27,821	101,70,798	87,54,079

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C.

(QUINQUENNIAL.)

Statement showing the different sources of Irrigation in the several Districts of the Madras Presidency for Fusly 1276.

Districts.	Tanks.	River Channels.	Spring Channels.	Anicuts.	Wells.					
					Government.	Private.			Dasabundum.	Total wells.
						Old.	New.	Total.		
1. Ganjam...	2,154	282	249	....	7	986	44	1,030	....	1,037
2. Vizagapatam	579	114	4	7	4	1	....	1	....	5
3. Godavery	1,404	1,372	60	1	32	325	46	371	....	403
4. Kistna...	758	677	1,242	62	23	1,862	396	2,258	2	2,283
5. Nellore...	773	93	361	142	617	7,321	3,277	10,598	3	11,218
6. Cuddapah	4,290	586	629	40	8,696	19,103	4,668	23,771	9,303	41,770
7. Bellary...	1,172	285	1,500	157	9,565	4,493	5,470	9,963	250	19,778
8. Kurnool	502	51	190	34	....	6,550	1,182	7,732	34	7,766
9. Madras...	1,741	111	156	33	694	4,540	3,181	7,721	....	8,415
10. North Arcot...	3,287	536	565	144	....	44,854	16,791	61,645	213	61,858
11. South Arcot...	2,905	978	245	176	....	11,539	31,621	43,160	....	43,160
12. Tanjore...	723	4,536	45	178	....	6,984	4,713	11,697	....	11,697
13. Trichinopoly	1,865	762	89	89	10,237	2,583	1,723	4,306	....	14,543
14. Madura...	649	61	1	74	....	2,858	99	2,957	....	2,957
15. Tinnevelly	2,549	335	310	165	....	16,274	11,177	27,451	....	27,451
16. Coimbatore	169	98	145	123	11	38,900	5,483	44,383	....	44,394
17. Salem	2,146	333	121	499	18,262	15,081	9,074	24,155	....	42,417
18. South Canara...	....	243	777	....	....	2,152	206	2,358	3	2,361
19. Malabar	....	....	....	....	....	....	....	....	....	....
Total...	27,666	11,453	6,689	1,924	48,148	1,86,406	99,151	2,85,557	9,808	3,43,513
Out of Repair...	12,202	2,039	1,236	902	10,362	49,122	15,129	64,251	810	75,423
Grand Total...	39,868	13,492	7,925	2,826	58,510	2,35,528	1,14,280	3,49,808	10,618	4,18,936

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D.

(QUINQUENNIAL.)

Abstract showing the houses and population in the several districts of the Madras Presidency for Fusly 1276.

Districts.	Number of houses.	Population.		
		Hindoos.	Mahomedans.	Christians.
	No.	No.	No.	No.
1. Ganjam	2,85,253	12,30,106	4,491	1,193
2. Vizagapatam	4,98,790	19,15,463	17,787	1,308
3. Godavery	3,99,913	13,94,453	31,496	1,523
4. Kistna	2,73,850	12,20,942	68,778	6,932
5. Nellore	2,30,781	11,10,942	56,418	1,304
6. Cuddapah	3,42,963	10,55,674	87,521	1,564
7. Bellary	3,04,494	12,09,717	92,394	2,887
8. Kurnool	2,01,260	6,83,876	83,488	3,493
9. Madras	1,23,605	7,69,763	20,933	13,587
10. North Arcot	3,17,765	17,07,556	74,444	5,134
11. South Arcot	1,88,544	12,11,493	31,490	18,863
12. Tanjore	3,33,821	15,89,274	85,211	57,134
13. Trichinopoly	1,93,208	9,39,339	24,529	42,958
14. Madura	4,36,057	17,65,527	1,19,181	61,681
15. Tinnevelly	3,76,763	13,43,980	81,782	95,406
16. Coimbatore	4,06,273	13,86,915	28,274	15,549
17. Salem...	4,45,011	15,67,146	41,558	10,529
18. South Canara	1,51,825	7,22,948	74,114	42,626
19. Malabar	3,26,224	13,47,708	4,78,245	30,425
Total...	58,36,400	241,72,822	15,02,134	4,14,096

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D.—(Concluded.)

Abstract showing the houses and population in several districts of the Madras Presidency for Fusly 1276.—(Concluded.)

Districts.	Total.			Particulars.	
	Males.	Females.	Total.	Agricultural.	Non-agricultural.
	No.	No.	No.	No.	No.
1. Ganjam	6,50,482	5,85,308	12,35,790	7,70,341	4,65,449
2. Vizagapatam ...	10,03,600	9,30,958	19,34,558	13,46,807	5,87,751
3. Godavery	7,22,713	7,04,759	14,27,472	9,91,207	4,36,265
4. Kistna	6,64,088	6,32,564	12,96,652	9,27,714	3,68,938
5. Nellore	6,05,955	5,62,709	11,68,664	7,50,784	4,17,880
6. Cuddapah	5,97,661	5,47,098	11,44,759	7,54,376	3,90,383
7. Bellary	6,80,698	6,24,300	13,04,998	9,42,712	3,62,286
8. Kurnool	3,97,479	3,73,378	7,70,857	5,78,063	1,92,794
9. Madras	4,13,366	3,90,917	8,04,283	5,53,108	2,51,175
10. North Arcot ...	......	......	......	12,79,864	5,07,270
11. South Arcot ...	6,58,184	6,03,662	12,61,846	10,62,504	1,99,342
12. Tanjore	8,51,855	8,79,764	17,31,619	11,87,479	5,44,140
13. Trichinopoly ...	5,04,245	5,02,581	10,06,826	8,24,928	1,81,898
14. Madura	9,68,115	9,78,274	19,46,389	17,52,003	1,94,386
15. Tinnevelly	7,54,391	7,66,777	15,21,168	9,85,403	5,35,765
16. Coimbatore	7,25,370	7,05,368	14,30,738	8,76,129	5,54,609
17. Salem	8,19,218	8,00,015	16,19,233	12,63,342	3,55,891
18. South Canara ...	4,26,730	4,12,958	8,39,688	7,21,080	1,18,608
19. Malabar	9,31,040	9,25,338	18,56,378	11,15,213	7,41,165
Total...	......	......	243,01,918	186,83,057	74,05,995
Add population of North Arcot for which particulars of Males and Females are not given			17,87,134		
Add population of the town of Madras...			4,50,000		
Grand total...			265,39,052		

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E.

(QUINQUENNIAL.)

***Statement showing the number of Ryots, Puttahs, etc., in the several Districts of the Madras Presidency for Fusly* 1276.**

DISTRICTS.	RYOTS.			PUTTAHS.		
	Registered Ryots.	Sub-tenants.	Total.	Single.	Joint.	Total.
1	2	3	4	5	6	7
	No.	No.	No.	No.	No.	No.
1. Ganjam	32,279	7,302	39,581	31,048	3,440	34,488
2. Vizagapatam	3,364	901	4,265	3,935	21	3,956
3. Godavery	54,216	8,222	62,438	41,318	12,073	53,391
4. Kistna	1,10,820	41,111	1,51,931	97,959	32,440	1,30,399
5. Nellore	68,704	15,464	84,168	57,904	19,889	77,793
6. Cuddapah	1,29,002	31,460	1,60,462	1,26,055	21,961	1,48,016
7. Bellary	2,91,408	34,512	3,25,920	1,28,828	5,808	1,34,636
8. Kurnool	86,999	17,328	1,04,327	68,900	16,937	85,837
9. Madras	32,211	21,830	54,041	39,637	7,424	47,061
10. North Arcot	1,46,243	86,126	2,32,369	1,33,218	45,250	1,78,468
11. South Arcot	3,49,556	60,788	4,10,344	2,30,509	26,545	2,57,054
12. Tanjore	86,090	32,049	1,18,139	1,17,124	1,015	1,18,139
13. Trichinopoly	1,00,533	25,829	1,26,362	1,21,277	5,085	1,26,362
14. Madura	91,715	40,441	1,32,156	1,19,934	4,762	1,24,696
15. Tinnevelly	1,18,396	76,754	1,95,150	1,27,233	9,433	1,36,666
16. Coimbatore	3,03,051	1,49,747	4,52,798	1,27,784	1,01,063	2,28,847
17. Salem	1,72,682	2,53,559	4,26,241	1,50,341	55,058	2,05,399
18. South Canara	39,161	...	39,161	39,161	...	39,161
19. Malabar	78,163	29,710	1,07,873	1,65,793	996	1,66,789
Total...	22,94,593	9,33,133	32,27,726	19,27,958	3,69,200	22,97,158

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E.—(Concluded.)

Statement showing the number of Ryots, Puttahs, etc.—(Concluded.)

Districts.	Ploughs.	Cattle.			
		Tilling cattle.	Cows.	She Buffaloes.	Sheep.
	8	9	10	11	12
	No.	No.	No.	No.	No.
1. Ganjam...	46,734	1,00,056	34,565	6,435	10,029
2. Vizagapatam	8,402	22,589	8,387	6,485	5,754
3. Godavery	78,544	1,65,905	66,171	41,614	38,279
4. Kistna...	1,06,170	2,25,884	1,78,327	1,21,450	2,64,303
5. Nellore...	59,961	1,34,806	1,41,754	62,283	3,98,338
6. Cuddapah	1,07,441	2,29,728	1,40,324	99,552	5,33,860
7. Bellary...	1,30,357	2,68,126	1,45,063	82,443	4,66,160
8. Kurnool...	67,849	1,37,582	42,864	70,657	1,72,090
9. Madras...	53,017	1,12,379	50,244	18,271	1,16,326
10. North Arcot	1,08,047	2,36,488	1,73,161	45,970	3,61,388
11. South Arcot	1,19,463	2,57,381	1,59,968	68,468	4,80,503
12. Tanjore...	1,38,702	2,83,015	1,24,988	62,793	2,18,452
13. Trichinopoly	79,996	1,68,624	1,54,449	59,216	6,56,962
14. Madura...	88,449	1,81,954	1,64,818	33,089	4,34,464
15. Tinnevelly	69,194	1,65,485	1,35,507	50,269	6,87,744
16. Coimbatore	1,50,039	3,23,499	2,24,126	56,442	6,96,956
17. Salem	1,16,788	2,84,142	3,07,809	46,102	6,26,399
18. South Canara...	1,41,654	3,04,604	1,75,213	27,165	2,908
19. Malabar...	1,43,863	3,20,354	2,60,257	43,734	25,399
Total...	18,14,670	38,72,601	26,87,995	10,02,438	61,96,314

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F.

(QUINQUENNIAL.)

Statement showing the Rent Roll for Fusly 1276.

DISTRICTS.	Ryots paying upwards of 1,000 Rupees.		Ryots paying from 500 to 1,000.		Ryots paying from 250 to 500.		Ryots paying from 100 to 250.	
	Nos.	Assessment.	Nos.	Assessment.	Nos.	Assessment.	Nos.	Assessment.
1	2	3	4	5	6	7	8	9
		RS.		RS.		RS.		RS.
1. Ganjam	...	...	3	1,854	34	10,617	361	51,315
2. Vizagapatam.	...	...	5	2,696	39	13,061	322	46,887
3. Godavery ...	26	34,505	109	77,326	512	1,70,891	2,970	4,40,953
4. Kistna	4	4,424	27	17,492	263	78,220	2,717	3,80,682
5. Nellore	5	4,250	65	36,656	266	58,528	1,823	2,26,938
6. Cuddapah ...	...	...	4	2,326	51	15,679	812	1,12,105
7. Bellary	1	2,156	17	10,641	161	50,667	1,731	2,44,244
8. Kurnool	...	...	11	7,215	125	40,032	1,030	1,43,131
9. Madras	7	12,608	54	35,464	265	84,213	1,546	2,26,653
10. North Arcot.	1	1,176	2	1,211	24	7,879	506	59,852
11. South Arcot.	6	8,109	51	32,799	217	69,418	2,170	2,94,371
12. Tanjore	187	2,80,954	658	4,52,549	1,770	6,05,314	6,230	8,83,484
13. Trichinopoly.	26	36,941	65	42,039	216	69,977	1,353	1,34,440
14. Madura	1	1,904	13	8,486	62	19,945	706	99,837
15. Tinnevelly ...	73	1,14,230	230	1,52,415	767	2,59,923	3,229	4,84,392
16. Coimbatore...	1	1,731	18	12,739	72	23,742	590	84,600
17. Salem	...	...	4	2,246	12	3,711	250	34,782
18. South Canara.	24	34,677	100	64,792	390	1,25,543	2,286	3,29,733
19. Malabar	22	37,984	114	73,067	441	1,38,351	2,114	2,95,375
Total...	384	5,75,649	1,550	10,34,013	5,687	18,45,711	32,746	45,73,774

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Statement showing the Rent

Districts.	Ryots paying from 50 to 100.		Ryots paying from 30 to 50.		Ryots paying from 10 to 30.	
	Nos.	Assessment.	Nos.	Assessment.	Nos.	Assessment.
	10	11	12	13	14	15
		RS.		RS.		RS.
1. Ganjam	1,582	1,02,324	3,148	1,15,802	10,650	1,87,656
2. Vizagapatam	823	55,898	751	29,361	1,110	21,197
3. Godavery	5,377	3,82,823	5,856	2,35,914	14,000	2,73,333
4. Kistna	8,728	5,90,266	12,594	4,82,306	35,776	6,59,510
5. Nellore	4,309	2,85,586	6,690	2,46,124	18,192	3,12,273
6. Cuddapah	3,598	2,34,891	7,564	2,82,702	32,686	5,32,243
7. Bellary	5,626	3,76,009	9,588	3,59,068	37,985	6,52,949
8. Kurnool	2,742	1,89,233	4,811	1,74,791	19,579	3,11,900
9. Madras	3,913	2,64,131	4,598	1,73,233	11,080	1,96,213
10. North Arcot	2,191	1,41,486	4,932	1,80,578	24,878	4,17,249
11. South Arcot	7,388	4,89,079	12,488	4,81,586	54,251	8,97,576
12. Tanjore	9,343	6,49,509	10,981	4,26,109	28,661	5,27,797
13. Trichinopoly	2,312	1,55,348	4,229	1,55,439	21,066	3,44,083
14. Madura	2,590	1,73,456	4,956	1,85,949	23,870	4,02,034
15. Tinnevelly	5,937	4,43,128	7,720	2,56,374	28,476	4,82,997
16. Coimbatore........	2,290	1,53,523	4,731	1,57,250	26,196	4,07,253
17. Salem	1,225	81,657	3,988	1,44,374	34,531	5,48,631
18. South Canara.....	4,979	3,43,418	5,674	2,20,673	10,881	2,05,503
19. Malabar	4,376	2,87,603	5,388	2,17,056	21,850	3,50,331
Total......	79,329	53,99,368	1,21,237	45,24,689	4,55,718	77,30,788

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Roll for Fusly 1276.—(Concluded.)

Under 10 Rupees.		Total single Puttahs.		Joint Puttahs.		Grand total.	
Nos.	Assessment.	Nos.	Assessment.	Nos.	Assessment.	Nos.	Assessment.
16	17	18	19	20	21	22	23
	RS.		RS.		RS.		RS.
15,270	60,116	31,048	5,29,684	3,440	1,12,089	34,488	6,41,773
885	3,902	3,935	1,73,002	21	12,706	3,956	1,85,708
13,302	68,378	42,152	16,84,123	12,271	3,85,934	54,423	20,70,057
37,850	1,78,767	97,959	23,91,667	32,440	6,90,264	1,30,399	30,81,931
26,554	1,23,762	57,964	12,94,117	19,889	3,54,007	77,793	16,48,124
81,347	3,07,147	1,26,062	14,87,093	21,954	3,43,720	1,48,016	18,30,813
73,719	3,45,471	1,28,828	20,41,205	5,808	1,83,199	1,34,636	22,24,404
40,602	1,90,070	68,900	10,56,432	16,937	2,48,402	85,837	13,04,834
18,174	68,684	39,637	10,61,199	7,424	4,00,008	47,061	14,61,207
89,205	3,11,236	1,21,739	11,20,667	39,645	6,08,348	1,61,384	17,29,015
1,53,938	6,14,463	2,30,509	28,87,401	26,545	2,94,904	2,57,054	31,82,305
59,294	2,12,868	1,17,124	40,38,584	1,015	32,626	1,18,139	40,71,210
92,010	2,94,448	1,21,277	12,32,715	5,085	91,738	1,26,362	13,24,453
85,916	2,81,615	1,18,114	11,73,226	4,683	1,02,268	1,22,797	12,75,494
80,801	3,51,765	1,27,233	25,45,224	9,433	3,67,168	1,36,666	29,12,392
83,087	3,92,900	1,16,985	12,33,738	98,140	12,63,265	2,15,125	24,97,003
1,10,331	4,37,619	1,50,341	12,53,020	55,058	5,89,011	2,05,399	18,42,031
14,827	55,392	39,161	13,79,731	...	...	39,161	13,79,731
1,30,938	3,27,943	1,65,793	17,27,710	996	18,336	1,66,789	17,46,046
12,08,050	46,26,546	19,04,701	3,03,10,538	3,60,784	60,97,993	22,65,485	364,08,531

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SETTLEMENT REPORT

OF

GANJAM.

1. I have the honour to report on the results of the Revenue Administration of this District during Fusly 1276, and to submit the usual annual Statements.

2. I. Settlement, Statement No. 1.—The Gumsoor talook was settled by Mr. Forbes at Russelcondah, the Chicacole talook by Mr. Leman at the stations noted in the margin, and the distribution of puttas to the Ryots of the Berhampore talook was made at the Town of Berhampore by Mr. Spedding, the Acting Senior Assistant, according to the Settlement previously made by Mr. Forbes.

Kota Bommali. Nursunnapeta. Jalmu. Nagarikatakum. Chicacole. Silada. Calingapatam.

3. II. Variations in the number and tenure of villages.—The causes of variations in the number and tenure of villages during the Fusly under notice are given below, and the decrease in the total number of villages is the result of the incorporation of Peddopadupeta, which was hitherto treated as a distinct village, with the neighbouring village of Peddapadu, Chicacole talook:—

Villages.	Number in Fusly 1275.	Number in Fusly 1276.
Ryotwar	863	873
Joint-rent	547	540
Rents for more than one year	11	7
	1,421	1,420
Inam villages	222	222
Fishery villages...	33	33
Depopulated villages in which there is no Jeroyeti cultivation	19	19
Total ...	1,695	1,694

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4. Ryotwar.—To 863 villages under this head in Fusly 1275, eleven have been newly added, (namely, nine from Joint-rent and two form Rents,) one village has, however, been struck off this head in consequence of its incorporation with its neighbouring village, as stated in the preceding paragraph. This accounts for the addition of ten villages to the number under this head during Fusly 1276.

5. Joint Rent.—The number of villages under this head in Fusly 1275 was 547, from which nine have been transferred to Ryotwar; two have, however, been added from Rents for more than one year, thus showing a net decrease of seven villages as compared with the number under this head during Fusly 1275.

6. Rents for more than one year.—There were eleven villages under this head in the preceding Fusly, from which, however, four have been transferred to other heads, (namely, two to Ryotwar and two to Joint-rent,) as stated in paragraphs 4 and 5.

7. In 29,005 puttas no alterations were made; 4,673 puttas were altered in consequence of changes in the Ryots' holdings, and 808 fresh puttas granted for holdings in villages newly brought under Ryotwar, for lands newly brought under cultivation by persons who hitherto had no puttas, for excess discovered in certain Inam lands, and for Inam lands assessed with Jeroyeti cist.

8. III. Season and sanitary state of the District.—The fall of rain was not only copious and general but excessive inasmuch as the dry crops have partially failed in consequence. The sufferings of the people, however, for want of sufficient food did not abate until the new paddy was harvested, up to which period the distribution of raw rice to Ryots and cooked food to the other classes of the poorer population continued; and the timely advances made by Government both in cash and seed grain enabled the indigent ryots of the Berhampore talook to bring all their lands under cultivation, with the exception of about 4,342 acres subject to a cist of Rupees 9,590.

Rain-fall from April 1866 *to March* 1867.

Months.	Inches.	Cents.	Inches.	Cents.
April 1866	3	7½		
May ,, ...	1	75		
June ,, ...	2	95		
July ,, ...	6	25		
August ,, ...	11	87½		
September ,, ...	8	77½	34	67½
October ,, ...	10	60		
November ,, ...	0	75		
December ,, ...	...	...		
January 1867	0	37½		
February ,, ...	0	27½		
March ,, ...	1	30	13	30
Total... ..	...	...	47	97½

9. During the Fusly under notice, Cholera, Small-pox, and Fever prevailed to a certain extent, and the number of deaths from these diseases and from starvation, owing to the famine which continued during a portion of the year, amounted to no less than 15,855 persons according to the returns obtained by the Death Registration Department. Only 95 head of cattle are said to have died in the Government talooks.

Cholera	3,663
Small-pox...	2,106
Fever...	3,425
Starvation	6,661
Total...	15,855

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10. IV. PRICES OF GRAIN, STATEMENT No. 2.—The prices of all the staple articles of consumption, which attained famine rates during Fusly 1275, continued so during the first part of the year, and even then they had not fallen considerably, owing to large exportations both by the Chilka lake and by sea to the neighbouring districts of Pooree and Cuttack, as well as to Madras and other places. The exportation of paddy and rice to Pooree and Cuttack by the Chilka lake still continues.

11. V. RYOTS' HOLDINGS, STATEMENT No. 3.—From this Statement it will be found that the lands relinquished amount to 13,015 acres, paying a cist of Rupees 27,388, and those taken up to acres 15,273, subject to a cist of Rupees 35,755. The waste remitted is 4,342 acres, cist 9,590, and the actual cultivation including the waste charged amounts to 2,78,571 acres, cist 6,32,183. To this total Rupees 32, being *Teerwajasty* or additional assessment, must be added, and Rupees 63,060 deducted therefrom on account of remissions of all sorts. This leaves a net demand of Rupees 5,69,155, independent of Rupees 69,438, being the demand on items of "Land Revenue Miscellaneous." The details of each of the above items will be found below.

12. ENCLOSURE *A*, *of* STATEMENT No. 3.—The item "Lands given up" consists of the following items:—

1stly.—Abandonment of lands taken on progressive Cowle, in consequence of the inability of the Cowle holders to bring them under cultivation, and of the high rates of cist originally fixed on them, as well as the exclusion from the list of Cowles of, and the charge of full cist on, certain lands, owing to the failure on the part of the cowle holders to fulfil the terms on which they were originally taken.

2ndly.—Transfer to the head of "Wet" of certain dry and garden lands on which *Teerwajasty* has hitherto been levied.

3rdly.—Deficit discovered by measurement in certain villages at the instance of Ryots.

4thly.—Deduction of a small piece of land which formed portion of a plot sold under the rules for the sale of unassessed waste lands, and which was subsequently included in a putta through an oversight.

5thly.—Transfers of lands from one village to another in consequence of boundary disputes.

6thly.—Transfer to the head of Inam of certain lands, the *Cuttoobady* of which has hitherto been erroneously credited to Ryotwar.

7thly.—Abandonment of lands by certain poverty-stricken ryots.

13. The item "Lands sold or transferred" shows the result of transfers of lands both by private and public sale.

The item "Lands rendered unfit for cultivation or taken up for Government purposes" comprises the saline soil lands and lands rendered unfit for cultivation by inundation from the sea; lands washed away by streams and covered with sand, as well as the lands taken up for roads, gravel pits, houses, and encamping grounds.

The item "Lands taken on Durkhast" is made up of the excess discovered on measurement in certain villages; of the transfer of four villages from the head of "Rents" to that of "Ryotwar" and "Joint Rents;" of cultivable waste lands newly brought under cultivation; of waste lands given on progressive cowle; of the resumption of certain Inam lands and of the transfers of lands from one head to another, and from one village to another consequent on the settlement of boundary disputes.

The item "Lands obtained by purchase or transfer" shows the lands transferred from one ryot to another either by private or public sale.

14. VI. WASTE CHARGED AND REMITTED.—The item "Waste remitted" consists of 4,342 acres of lands, subject to a cist of 9,590 rupees, left waste in 147 villages of the Berhampore talook, by impoverished ryots, in consequence of losses sustained by them during the late famine.

15. The item "Waste charged" comprises lands left waste for grazing purposes.

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15. VII. Actual Cultivation.—The subjoined Abstract shows at one view the cultivation and settlement of the Fusly under notice in comparison with those of the preceding year:—

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	1,06,448	1,36,023 0 4	1,06,456	1,37,215 4 0	8	1,192 3 8	......	... ...
Wet	1,74,077	4,97,072 1 2	1,72,115	4,94,968 4 7	......	... ...	1,962	2,103 12 7
Total ...	2,80,525	6,33,095 1 6	2,78,571	6,32,183 8 7	8	1,192 3 8	1,962	2,103 12 7
Add—								
Second crop Assessment	......	... ...	......	... ...	......	... ...	......	... ...
Additional do. ...	......	2,488 3 2	......	32 1 9	......	... ...	......	2,456 1 5
Water tax	......	... ...	......	... ...	......	... ...	......	... ...
Road Fund	......	... ...	......	... ...	......	... ...	......	... ...
Village Service Fund	......	... ...	......	16,811 2 5	......	16,811 2 5	......	... ...
Total ...	......	6,35,583 4 8	......	6,49,026 12 9	8	18,003 6 1	......	4,559 14 0
Deduct Remissions.								
Road Fund	......	... ...	......	... ...	......	... ...	......	... ...
Village Service Fund	......	... ...	......	16,811 2 5	......	16,811 2 5	......	... ...
Remissions of other items as detailed in Statement No. 4.	......	1,25,044 11 4	......	63,060 4 11	......	... ...	......	61,984 6 5
Total ...	......	1,25,044 11 4	......	79,871 7 4	......	16,811 2 5	......	61,984 6 5
Net demand	......	5,10,538 9 4	.....	5,69,155 5 5	......	58,616 12 1	......	... ...
Miscellaneous items.	......	75,456 7 10	......	69,438 8 5	......	... .	......	6,017 15 5
Grand Total ...	......	5,85,995 1 2	......	6,38,593 13 10	......	58,616 12 1	......	6,017 15 5

16. A Statement describing the principal sources of irrigation, the number of villages, and the extent of wet land irrigated by each, and the amount of actual revenue derived therefrom is annexed; from which it will be found that only one-fourth of the entire cultivated wet extent of the Berhampore talook enjoys any permanent source of irrigation; the rest is dependant either on rain-fed tanks, or entirely on rains; the Mohery Khandam of the talook labouring under a great disadvantage in this respect, inasmuch as only 135 of the 360 villages have any means of permanent irrigation.

17. The Mohery Khandam has five hill streams, namely, Godakanalla, Hulububiyanalla, Soronalla, Konkeyanalla, and Kharianalla. The first stream flows from the Mohery and Chikaty hills; and after irrigating four villages containing a cultivated wet extent of about 807 acres, subject to a cist of Rupees 2,333, passes into the Itchapur Khandam, where it irrigates 12 villages containing a cultivated wet extent of 2,879 acres, cist Rupees 7,429. The remaining four nullahs flow from Karandy-malo, &c., hills of Mohery, and irrigate ten villages containing about 1,920 acres, paying a cist of Rupees 5,661.

18. The Pubbakhanda Khandam has seven sources of irrigation, which irrigate 14,105 acres of seventy-four villages, paying a cist of Rupees 40,254.

The chief source of irrigation of the Pubbakhanda Khandam is the river Godahado, which flows from the Chinna Kimedy hills, and from which a canal called Jayamangala Nulla has been cut. This canal after irrigating twenty-two villages, containing 5,432 acres of cultivated wet, with a cist of Rupees 16,611, feeds a reservoir called Koratoli Tampara, which irrigates seventeen villages, containing a cultivated wet extent of 3,816 acres, subject to a cist of Rupees 11,042. The surplus water of this reservoir finds its way to a hollow called Soro of Bheempuram, and irrigates 331 acres of land, paying a cist of Rupees 842 of three villages.

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The second source of irrigation is a channel from the river Rushkullia called Heradarubuttay, which, after irrigating 1,093 acres of eight villages, subject to a cist of Rupees 2,734, feeds a reservoir called Dolabillo Tampara, which Tampara irrigates 669 acres of four villages, subject to a cist of Rupees 1,443, and the surplus water of this Tampara flows to a hollow called Chetura Ghaye, irrigating again 577 acres of three villages, paying a cist of Rupees 1,202.

The third is a hill stream from Seerghur called Nanduninalla; three-eighths of its water is taken for the benefit of the villages of the Kurla Estate, and the remaining five-eighths irrigates 814 acres of six villages, paying a cist of Rupees 2,486.

The fourth source of irrigation is a lake called "Chetterpore Tampara," which irrigates 547 acres of five villages, paying a cist of 1,645 rupees.

The fifth is a water-course flowing from the drainage of Kukudakhandi of the Mohery Khandam, and irrigates 303 acres of three villages, paying a cist of Rupees 795.

The sixth is in a hollow called Chatakumbaghayi, fed by the surface drainage of some of the villages of the Beredi estate; it irrigates 293 acres, paying a cist of Rupees 615.

The seventh is also in a hollow called Luhadharobhade, fed by the surface drainage of Jamadayipuram jungles; it irrigates 230 acres of a single village, paying a cist of 834 Rupees.

20. The Itchapur Khandam has six sources of irrigation, which water 7,098 acres of land of thirty-eight villages, paying a cist of Rupees 22,102.

The first consists of sundry channels from the river Bahuda, which rises in the Pedda Kimedy hills. These channels irrigate 3,067 acres of fifteen villages, paying a cist of Rupees 11,594.

The second is "Godaka Gudda," which flows from the Mohery and Chikaty hills; this stream irrigates (besides the four villages of the Mohery Khandam alluded to in paragraph 18) 2,879 acres of twelve villages, paying a cist of Rupees 7,429 both directly, and by feeding the Muntreddy and Sasanam tanks and Narappabuttay through Haradangah Tampara.

The third is Konkeya Gedda, which flows from the Mohery hills and irrigates 226 acres of two villages paying a cist of 748 Rupees, besides the four villages of the Mohery Khandam.

The fourth and fifth are Dongala Gedda and Rajaghayi, which flow from Chikaty hills, and irrigate 559 acres of two villages, paying a cist of Rupees 1,196.

The sixth is Pudmapuram Gedda, which flows from the Jalantra hills, and irrigates 367 acres of four villages, paying a cist of 1,135 Rupees.

21. Of the Government talooks of this district, Chicacole has the best sources of irrigation; about one-half of the entire wet extent being irrigated by river channels, &c.

The principal sources of irrigation are eleven river channels, one hill stream, and three tanks, and the extent irrigated by these is 22,182 acres of 116 villages, paying a cist of 89,319 Rupees, besides Inam land of 5,175 acres subject to a cist of 21,770 Rupees. Of these eleven river channels eight irrigating 14,696 acres of seventy-seven villages, paying a cist of Rupees 58,954, have been taken, from the "Vamsadhara;" and three irrigating 5,983 acres of twenty-four villages, subject to a cist of 25,384 Rupees, from the Nagavali (commonly called Langula) river, both which rise in the Jeypore hills, Vizagapatam district. The hill stream called Garibula Gedda irrigates 839 acres, paying a cist of Rupees 2,547; and the three tanks called Krustna Sagaram of Guggela, Kottakota Charuvu, and Sylada Charuvu, irrigate 664 acres of six villages, paying a cist of 2,434 Rupees.

22. The Gumsur talook is for the most part irrigated by hill streams and surface drainage of jungles. It has three rivers and three principal hill streams and a reservoir, which irrigate 7,788 acres, paying a cist of 22,547 rupees.

The first is the Boda or Mahanadi which flows from the hills of Boad, and the channels of which irrigate 3,996 acres, paying a cist of Rupees 12,920; the second is the Loharakhandi river, which flows from the Gumsur hills; its channels irrigate 1,119 acres, subject to a cist of 3,619 Rupees: the third is the Budanadi which flows from the hills of Nyaghur in the Cuttack district; its channels

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irrigate 278 acres, paying a cist of 980 Rupees. The three hill streams called Boranganalla, Jilimili Ghaye, and Noyiboronalla, all of which flow from the Gumsur hills, irrigate 1,173 acres, subject to a cist of Rupees 3,298. The reservoir called "Bory Sagaram," which was constructed by Government in the year 1857, is fed from the drainage of the neighbouring hills, and irrigates 1,222 acres, paying a cist of Rupees 1,730, besides 419 acres of Inam land, paying a water cess of Rupees 419.

23. As already stated in paragraph 22 of the report on the Revenue Administration for Fusly 1275, no ruined tanks have been made over to private enterprize in this district.

24. VIII. Special Products, Enclosure B. of Statement No. 3.—The decrease in the extent of land cultivated with Sugarcane and Cotton during the Fusly under notice is owing to the reduced state of the ryots, and the increased extent in the cultivation of Indigo is owing to Mr. Linares having cultivated it in a piece of land taken by him on cowle.

25. Enclosure C. of Statement No. 3.—During the Fusly under notice ninety-six acres of land, subject to a cist of Rupees 126, were taken on progressive Cowle against 803 acres, with a cist of Rupees 1,085, in the preceding year, and 533 acres of land, bearing a cist of Rupees 733, have been abandoned under the following causes:—

One hundred and seventy acres of land, subject to a cist of Rupees 271, which were given on progressive cowles to six persons for eight and three years respectively, were abandoned owing to the poverty, death, and desertion of the Cowle holders.

A piece of land measuring forty-four acres, bearing a cist of Rupees 72, which was given on a progressive cowle of three years, was abandoned; the excavation of channels for extending the manufacture of salt at Womaravelly having interfered with its drainage.

Two hundred and forty-six acres of land, subject to a cist of 245 Rupees, which were given under Tope Rules to seventeen persons were assessed with full assessment in consequence of the cowle holders not having fulfilled the terms of the cowles.

Sixty-two acres of wet land, subject to a cist of Rupees 124, which were given to two persons on eight and three years' cowle respectively, were transferred to the head "Dry," with a reduced assessment of 62 Rupees.

A piece, eleven acres of dry land, cist 22 Rupees, was given to a person on eight years cowle, but subsequently it was transferred to the head "Wet" with the same assessment.

26. IX. Remissions, Statement No. 4.—In consideration of the destitute state to which the ryots of the Berhampore talook have been reduced during the late famine, special remissions to the extent of Rupees 51,928-2-4, being one-half of the amount remitted on account of loss of produce in Fusly 1275, have been granted under the orders of Government, dated the 9th April 1867, No. 823.

27. A remission of Rupees 346-15-10, being cist of Acres 139, Coon. 32, Vis. 10 of land inundated by the Jayamungalam Nalla, has been granted to sixty-two ryots of the village of Sunnadhara, of the Berhampore talook.

28. Remissions to the extent of Rupees 478-3-9, being the full amount of cist of Acres 169, C. 27, V. 4, C. 1 of land covered by sand have also been granted to the ryots of seventeen villages of the Gumsur talook, on condition of reclaiming the lands on progressive remissions, extending over a period of two, three, and four years, respectively.

26. A remission of Rupees 95-1-0 was granted for lands taken on progressive cowle during the year under report: those granted in the past and preceding Fuslies on account of this year, for lands given in those years, amount to Rupees 10,211-14-0, thus making a total of Rs. 10,306-15-0.

30. Besides these, a remission of Rupees 9,590, being cist of 4,342 acres of land left waste by the ryots of the Berhampore talook owing to poverty, has been granted as detailed in paragraph 14.

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31. The Tuccavi both in cash and seed grain given to ryots of the Berhampore talook, amounting to Rupees 27,654-9-5, has been remitted, and the old balance of Rupees 27,200-7-5, due on account of cist of Fusly 1275 by the ryots of the same talook, has also been decided to be remitted in consideration of the impoverished state to which the ryots have been reduced during the late famine—*vide* Government Order, dated the 9th April last, No. 823, above quoted.

32. The total amount remitted during the year under notice exclusive of Cowle remissions will thus be found to amount to Rupees 1,07,604-6-9, as detailed in the margin, besides the grant of weekly doles of raw rice from July to December to about 20,000 souls, including ryots and their families at 32 tolas each per day.

	RS.	A.	P.
Special remission	51,928	2	4
Cist on lands inundated	346	15	10
Cist on lands covered with sand	478	3	9
Tuccavi in cash and seed grain	27,654	9	5
Arrears of Fusly 1275	27,200	7	5
Total...	1,07,608	6	9
Cowle Remissions ...	10,306	15	0

33. Abstract of General Result of Land Revenue Settlement.—The subjoined table shows the Current Demand of Land Revenue compared with that of Fusly 1275:—

Items.	Fusly 1275.			Fusly 1276.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue. Permanently settled ...	4,31,575	9	7	4,31,575	9	7	...	...	...	...	...	...
Not permanently settled—												
Shrotriem Jody, &c ...	25,387	14	0	24,857	8	0	...	...	...	530	6	0
Ryotwar	5,10,538	9	4	5,69,155	5	5	58,616	12	1	...	...	...
Total...	5,35,926	7	4	5,94,012	13	5	58,086	6	1	...	...	...
Miscellaneous	1,02,925	4	6	69,438	8	5	...	...	...	33,486	12	1
Total Land Revenue...	10,70,427	5	5	10,95,026	15	5	24,599	10	0	...	...	...

34. The decrease in Shrotriem Jodi, &c., is chiefly referrible to the fact of the quitrent imposed by the Inam Commissioner on the Inam villages of the Samastanam paiks of the Gumsur talook having been included in the Demand of Fusly 1275, whereas it has been struck out of that of the Fusly under notice, in reference to the Order of Government, dated the 30th April 1866, No. 650, authorizing their continuance on service tenure as before.

35. The increase in Ryotwar is chiefly due to the comparatively smaller amount of remissions granted to ryots during the Fusly under notice.

36. Of the decrease in "Land Revenue Miscellaneous" a sum of Rupees 27,468-12-8 is only an apparent deficit, as explained below; and for the remaining actual decrease of Rupees 6,017-15-5, *vide* causes given in paragraph 46.

37. It will be found that there is a difference of Rupees 27,468-12-8 between the amounts entered in the returns of Fuslies 1275 and 1276 on account of the demand of "Land Revenue Miscellaneous" for Fusly 1275, which is owing to the collections from the ryots of the Berhampore talook made in excess of the demand of that Fusly, and subsequently refunded to them under the Board's Proceedings, dated the 10th July 1866, No. 4,704, having been shown under this head in the Returns of the Fusly under notice; while it found no place at all under the head of demand; the item was erroneously included in the Ryotwar collections of Fusly 1275, as stated in the late Collector's letter to the Board, dated the 1st March 1867, No. 672.

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38. XI. Sundry Sources of Revenue, Abkarry.—The decrease in "Abkarry" is the result of the want of competition during the time of sale, owing to the heavy losses sustained by the renter of Fusly 1275, as already stated in my predecessor's letter of the 5th June 1866, No. 1,136.

39. Salt.—The increase in Salt is chiefly owing to the enhanced rate of price having been in operation during the whole of the Fusly under review, while it was so during the last three months only of Fusly 1275.

40. Sea Customs.—The decrease in "Sea Customs" is mainly due to the falling off in the export trade of dutiable articles, owing to the adverse nature of the season.

41. Stamps.—The trifling decrease in "Stamps" calls for no remark.

42. License Tax.—The total increase in "License Tax" is referrible to the operation of Act XXI. of 1867.

43. Income Tax.—The decrease in "Income Tax" requires no explanation.

44. For the variations in the Miscellaneous items under the above heads, see causes given in paragraphs 48 and 49.

45. XII. Sevoy Jummah, Statement No. 5.—The increase in the 1st, 6th, and 15th items is due to the following causes:—

First.—Inclusion of quitrent imposed by the Inam Commission on certain Inams for which title-deeds were subsequently received.

Second.—Larger extent of land brought to account subsequent to the close of Jummahbundy.

Third.—Inams reverted during the Fusly under review.

46. The decrease in the 4th, 13th, 17th, and 45th items is referrible to the undermentioned causes:—

First.—Transfer of four villages from the head "Rents" to Ryotwar and Joint-rents.

Second.—Absence of competition, in reference to the losses sustained by the renters of Fusly 1275, owing to the adverse nature of the season.

Third.—Transfer from Deposits to this head during Fusly 1275 of a large amount, being sale proceeds of the produce of former years of certain Inams of the Polaki estate.

Fourth.—Transfer to this head during Fusly under notice of the collections made in certain cases in excess of the Ryotwary demand of Fusly 1275, which were erroneously shown under the head Ryotwar in the accounts of that Fusly, and which were subsequently refunded under the Board's Proceedings, dated the 10th July 1866, No. 4,704.

47. The trifling variations in the 32nd, 37th, 40th, and 41st items need no comment; while those in the 43rd, 44th, 46th, and 51st items arise from their contingent nature.

48. The increase in Miscellaneous under "Abkarry" is chiefly referrible to the increased number of licenses granted for the sale of European liquors.

49. The variations in the Miscellaneous items under the heads of "Sea Customs," "Salt," and "Stamps" need no remark in reference to their contingent nature.

50. XII. Abstract of Collections on account of land and Sundry Sources of Revenue.—The following is an Abstract showing the collections on account of Current and Arrears during the Fusly under review compared with those of Fusly 1275:—

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Items.	Fusly 1275. Arrears.	Fusly 1275. Current.	Fusly 1275. Total.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.								
Permanently settled... ...	... ...	4,23,761 9 5	4,23,761 9 5	7,814 0 2	4,27,859 5 9	4,35,673 5 11	11,911 12 6	....
Shrotriem Jodi, &c...	39 3 7	13,780 10 3	13,819 13 10	7,161 6 3	19,085 11 7	26,247 1 10	12,427 4 0	....
Ryotwar	2,267 8 10	4,73,651 14 7	4,75,919 7 5	6,848 12 6	4,82,211 9 7	4,89,060 6 1	13,140 14 8	....
Miscellaneous...	195 12 2	60,190 6 10	60,386 3 0	23,712 7 0	45,363 15 4	69,076 6 4	8,690 3 4	....
Total...	2,502 8 7	9,71,384 9 1	9,73,887 1 8	45,536 9 11	9,74,520 10 3	10,20,057 4 2	46,170 2 6	....
Abkarry	12,785 11 4	68,070 0 10	80,855 12 2	2,013 8 0	59,811 11 10	61,825 3 10	....	19,030 8 4
Salt...	... ...	13,85,418 12 6	13,85,418 12 6	....	15,24,435 7 7	15,24,435 7 7	1,39,016 11 1	....
Sea Customs ...	... ...	26,121 3 8	26,121 3 8	....	24,766 8 3	24,766 8 3	....	1,354 11 5
Stamps	... ...	75,942 2 0	75,942 2 0	....	75,446 11 6	75,446 11 6	....	495 6 6
License-tax ...	... ...	....	....	....	5,078 0 0	5,078 0 0	5,078 0 0	....
Income-tax ...	1,858 7 0	716 4 2	2,574 11 2	....	13 0 0	13 0 0	....	2,561 11 2
Total...	14,644 2 4	15,56,268 7 2	15,70,912 9 6	2,013 8 0	16,89,551 7 2	16,91,564 15 2	1,44,094 11 1	23,442 5 5
Grand Total...	17,146 10 11	25,27,653 0 3	25,44,799 11 2	47,550 1 11	26,64,072 1 5	27,11,622 3 4	1,90,264 13 7	23,442 5 5

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51. The increase in Permanently Settled is chiefly owing to the collections of arrears outstanding at the beginning of the Fasly under notice, whereas there were no such balances due at the commencement of the previous Fusly.

52. The increase in Shrotriem Jodi, &c., is referrible to the imposition of quitrent by the Inam Commission Department on the Inam villages.

53. The increase in Ryotwar is chiefly due to the cause assigned in paragraph 35, though a large balance is still outstanding owing to the impoverished state of some of the ryots. There is a discrepancy between the amounts entered in the returns of Fuslies 1275 and 1276, as Ryotwar collections of Fusli 1275, which is owing to the transfer in the accounts of the Fusly under notice of Rupees 27,468-12-8 from the item Ryotwar to Land Revenue Miscellaneous, as stated in paragraph 37.

54. The increase in Miscellaneous is the result of the collection of arrears of quitrent on Inams, and for the discrepancy in the amount of collections on account of Miscellaneous for Fusly 1275, as shown in the accounts of Fuslies 1275 and 1276—*vide* explanation given in paragraph 37.

55. For the variations under the heads of Abkarry, Salt, Sea Customs, Stamps, License-tax, and Income-tax—*vide* causes given in paragraphs 38 to 44.

56. XIV. Demand Collection, and Balance of all sources of Current Revenue, Statement No. 7.—Of the balance enumerated in column 4 of this Statement, Rupees 73,029-1-7 have been collected subsequent to the close of Fusly as detailed in Column 5, and for the realization of the remainder steps have been taken, and it is expected that a considerable portion of it will be collected with the ensuing kists of the current Fusly.

57. XV. Demand, Collection, and Balance of all sources of Arrears of Revenue — A large balance of Rupees 1,24,098-15-2 was outstanding on account of arrears of former years at the beginning of the Fusly under notice, of which Rupees 47,550-1-11 have been collected during the Fusly, and Rupees 21,829-7-5 remitted under the Orders of Government, dated the 23rd August and 17th November 1866, Nos. 2,197 and 3,145, and Board's Proceedings, 13th September 1866, No. 6,562, leaving a balance of Rupees 54,719-5-10 uncollected at its close. By the subsequent collections, however, this has been reduced to Rupees 51,713-13-0, of which again Rupees 438-3-4 have been recommended for remission in paragraphs 53 and 54 of the report on the Revenue Administration for Fusly 1275, and Rupees 27,572-8-4 have now been recommended to be remitted under the Orders of Government, dated the 9th April 1867, No. 823, and for the recovery of the remaining sum of Rupees 23,703-1-4 stringent measures will be adopted during the approaching kists.

58. XVI. Recommendation of Irrecoverable arrears for Remission, Statement No. 8.—The subjoined table shows the particulars of irrecoverable balances of Fusly 1275 now recommended for remission. Of the balance of Rupees 27,210-6-5 under the head of "Ryotwar," Rupees 27,200-7-5 are due by 9,578 impoverished Ryots of 347 villages (inclusive of twenty-five Khond hamlets) of the Berhampore talook, which have already been authorized to be remitted—*vide* Government Order, dated the 9th April 1867, No. 823, and the remaining sum of Rupees 9-15-0, by two pauper ryots of the Chicacole talook.

Talooks.	Ryotwar.			Miscellaneous.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Berhampore	27,200	7	5	...	...	...	27,200	7	5
Chicacole...	9	15	0	362	1	11	372	0	11
Total...	27,210	6	5	362	1	11	27,572	8	4

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59. Of the balance of Rupees 362-1-11 under the head of "Land Revenue Miscellaneous," a sum of Rupees 322 is the result of the inclusion, in the demand of Fusly 1275, of the quitrent imposed by the Inam Commissioner on two Inam villages in the Tekkali estate, the holder of which has not agreed to enfranchise them. Rupees 19-8-5 (being Cuttoobadi of two Inams) have been included, through an oversight, both in the demand of "Ryotwar" and "Cuttoobadi;" Rs. 16-8-0 is the Cuttoobadi of two Inams which have been resumed, and assessed with Jeroyeti cist. Rupees 3-13-6 is the Cuttoobadi of an Inam land taken up for the construction of a road in the Chicacole talook, and the remaining sum of Annas 4 is the quit-rent imposed by the Inam Commissioner on an Inam which is not in existence.

60. Under these explanations I request the Board will be pleased to obtain the sanction of Government for writing off the accounts the abovementioned irrecoverable balances of Rupees 27,572-8-4.

61. XVII. COERCIVE PROCESS.—Coercive process was employed during the Fusly under notice only in seven cases in the Chicacole talook for the realization of arrears of Revenue as detailed in the Enclosure A, of Statement No. 8.

62. XVIII. CHARGES, STATEMENT No. 9.—The increase in Refunds of Revenue consists of the sums refunded to the Purlah Kimedy estate, in reimbursement of the Police charges formerly debited to it, and of sums refunded to the ryots of the Berhampore and Chicacole talooks, (being collections made in excess of the demand of Fusly 1275,) under the Orders of Government, dated the 29th May 1865 and Board's Proceedings, 10th July 1866, Nos. 1,122 and 4,704, respectively.

63. The increase in the "Salary of Collectors, Sub-Collectors, Head Assistant Collectors, Assistant Collectors, and Deputy Collectors" is chiefly the result of the disbursement during the Fusly under notice of the full amount of the Collector's salary, whereas only a portion of the salary was charged for some months of Fusly 1275, and the excess in the tent and house-rent allowances is mainly due to the increased rate of extra tentage allowed to the Junior Assistant Agent during the period he was on the Hills under the sanction of Government, dated the 4th January 1867, No. 21.

64. The increase in the Huzur and Talook establishments arises partly from the increase of salaries sanctioned to some of the public servants under the Orders of Government, dated the 20th November 1865, No. 2,940, having been disbursed for the whole of the year, whereas it was disbursed during Fusly 1275 only for a portion of the year, and partly from the grant of temporary allowance of Rupees 2 to each of the servants drawing 15 rupees and below during the late famine under the Orders of Government, dated the 13th July 1866, No. 1,743 A, and 19th September 1866, No. 2,514.

65. The decrease in Saderwarid is chiefly referrible to the limited use of lamp oil.

66. The increase in medical charges is referrible to the debit to this head of the salary of the Apothecary appointed to have medical charge of the Chetterpore station, whereas it was debited to the head 22, Medical Establishment during Fusly 1275.

67. The increase in contingencies is the result of the supply of writing desks to most of the Talook Cutcherry servants, and of the debit to this head of the pay of two peons allowed to one of the newly appointed Assistant Collectors.

68. The increase in Miscellaneous is chiefly due to the debit to this head of the value of service postage stamps, and of the pay of the Niranikam Establishment.

69. The total increase in Refunds and Contingencies under Abkarry is the result of the refund of fees paid by a person for a license for selling European liquors, which license was disallowed; and the cost of registering the Muchilkas executed by the renters of the Abkarry Farm of the principal and sub-divisions of this District for Fuslies 1276 and 1277.

70. The total increase in Refunds under Sea Customs is owing to the refund to the Agent of Messrs. Shand and Co. of duty paid on 1,000 bags of rice originally exported from Ganjam to Colombo, the same having been again exported from Colombo to Cochin.—*vide* Board's Proceedings of the 26th October 1866, No. 7,760.

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71. The increase in the establishment is referrible to the second cause given in paragraph 64.

72. The variations in Country Stationery or Saderwarid and Contingencies, require no remark.

73. The increase in the establishment under Salt, is referrible to the causes assigned in paragraph 64, and the small increase in Saderwarid and travelling allowance to officers and batta to establishment and contingencies require no remark.

74. The increase in purchase of salt and manufacturer's share is due to the disbursement during Fusly under notice of the hire of a large quantity of Salt manufactured during Fusly 1275.

75. The increase in charges for conveying and storing Salt is also referrible to a large quantity of Salt manufactured in Fusly 1275 having been stored during the year under notice.

76. The total increase in Repairs is the result of the debit to this head under the orders of the Board of Revenue of the cost of repairs executed to Salt channels, &c.

77. The trifling variations under the head of Stamps require no remark.

78. SALT, STATEMENT No. 10.—The increase in the balance of Salt is the result of the quantity sold during the year falling short of that received into store, though there is a decrease both in the manufacture and storageof Salt as compared with the results of 1275.

Fusly 1275...	9,62,881
Fusly 1276...	9,77,501
Increase...	14,620

79. The decrease in storage is chiefly referrible to the falling off in the manufacture.

Fusly 1275...	11,71,316
Fusly 1276...	9,67,305
Decrease...	2,04,011

80. The large decrease in manufacture is chiefly owing to the interference of early rains and cloudy weather with the manufacturing operations, added to the difficulty of obtaining labourers in consequence of the considerable number of deaths among, and the reduced state of, the labouring classes. Of the quantity manufactured during the year under notice, 4,41,352 maunds were stored within the Fusly under notice.

Fusly 1275...	14,49,134
Fusly 1276...	5,59,861
Decrease...	8,89,273

81. The increase in the sales of Salt is attributable to the resort of a smaller number of purchasers, and to the circumstance of there having been no Salt on hand for a short time at some of the Salt works during Fusly 1275. The variations in the Home and Inland sales are only nominal, as explained in the second part of paragraph 77 of the Settlement Report for Fusly 1274.

Fusly 1275...	9,22,752
Fusly 1276...	9,28,782
Increase ...	6,080

82. The increase in wastage (which includes also six maunds of inferior Salt thrown away) is chiefly owing to a larger quantity having been disposed of by retail sale during the year under notice, as compared with the result of the previous year.

Fusly 1275 ...	15,309
Do. 1276 ...	21,734
Increase...	6,425

83. Sanction for writing off the accounts the above wastage of maunds 21,734, together with 15,309, which occurred in Fusly 1275, as stated in paragraph 79 of the Settlement Report of that Fusly, is now requested.

84. STATEMENT No. 12.—This Statement requires no further notice.

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85. XIX. WORKING OF THE NEW SYSTEM OF VILLAGE ACCOUNTS.—As already stated the new system of village accounts have been fairly brought into operation, except in some villages of the Gumsur and Berhampore talooks. The Village and Talook accounts have been examined by a Gumastah on the Huzur establishment, and certain omissions discovered which were pointed out to the parties concerned.

86. XX. REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed Statement shows the number of Public Servants and the extent of land held by them:—

Items.	Number of Servants.	Extent of land held.	
		ACRES.	CENTS.
Up to the end of Fusly 1275, as per Register...	67	2,807	95
Deductions on account of deaths, removals, &c.	3	277	62
	64	2,530	33
Add lands (waste and cultivable) acquired during the year, and of servants newly appointed...	...	...	...
Total... ...	64	2,530	33

87. XXI. RESULT OF THE SALES OF UNASSESSED WASTE LANDS.—Thirty-one acres of unassessed waste lands have been sold during the year under report for Rupees 297, and Rupees 15,143 collected, being stipulated instalments of the value and interest of all lands sold from Fusly 1273, besides Rupees 207, being twenty-five years purchase of revenue derived from the rental of Tamarind trees standing on a piece of unassessed waste land sold in Fusly 1275. The total collections on this account amount, therefore, to Rupees 15,350.

88. The following table shows the Demand, Collection, and Balance of interest charged on arrears of Land and Abkarry Revenue during the Fusly under review:—

Items.		Demand.			Collection.			Balance.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Current.	Land Revenue	724	12	10	379	9	4	345	3	6
	Abkarry "	257	2	2	60	1	8	197	0	6
	Total... ...	981	15	0	439	11	0	542	4	0
Arrears.	Land Revenue	197	7	1	196	6	6	1	0	7
	Abkarry do.	621	1	6	267	7	11	353	9	7
	Total... ...	818	8	7	463	14	5	354	10	2
	Grand total... ...	1,800	7	7	903	9	5	896	14	2

89. Of the balance of Rupees 896-14-2 outstanding at the close of Fusly, Rupees 76-8-11 have been subsequently realized, and for the collection of Rupees 426-11-8 steps have been taken: the remainder, namely, Rupees 353-9-7, being interest due on the balance of the Abkarry Farm of the principal Division for Fusly 1275, which was remitted under the Orders of Government, dated the 17th November 1866, No. 3,145, is irrecoverable, and I, therefore, request the sanction of Government for writing it off the accounts.

90. A Memorandum showing the full and clear explanation of the nature of each item of Land Revenue Miscellaneous is herewith sent.

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91. Another Memorandum showing the extent of land on which the demand of some of the items shown in the Statement No. 5 was formed, also accompanies this.

92. The Quinquennial Statements due for Fusly 1276 will shortly be submitted.

CHETTERPORE,
28th September 1867.

(Signed) D. F. CARMICHAEL,
Collector and Agent to the Governor.

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SETTLEMENT REPORT

OF

GANJAM.

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1. With reference to the concluding paragraph of my report on the results of the Revenue Administration of this district for Fusly 1276, dated the 28th September last, No. 3,022, I have the honour to transmit the Quinquennial Statements, as detailed in the margin, together with brief explanations regarding the variations between these and the Returns for Fusly 1271.

A. Statement showing the number of villages, &c.
B. Do. do. Circar Ayacut cultivation.
C. Do. do. different sources of Irrigation.
D. Do. do. Houses and Population.
E. Do. do. Ryots' Puttahs, &c.
F. Do. do. Rent Roll.

2. Statement A.—The net increase in the number of Jirayati villages of the Government talooks, shown in columns from 5 to 7, is the result of a gross increase of 197, and of a gross decrease of two villages under this head. The gross increase arises from the fact that certain Khond villages situated below the Ghauts, which hitherto paid no assessment whatever, were for the first time brought to account during Fuslies 1272 and 1273. The gross decrease is due to the incorporation with the neighbouring village of a small village in the Chicacole talook during Fusly 1276, and to the fact of a swamp, which had hitherto been classed as a distinct village, having been struck off the list of villages during Fusly 1275.

3. The decrease of one village under the head "Fishery and uninhabited" in the Gumsoor talook, from which no revenue is derived, is owing to the exclusion from the list of villages of a fishery village which was abandoned by its inhabitants during the late famine.

4. The variations in the number of villages and hamlets of the Zemindary and Proprietary estates, as compared with that of Fusly 1271, are due, first, to a mistake made in the Quinquennial Statement of Fusly 1271, namely, 896 villages were inserted in the Return for Purlah Kimedy in the Quinquennial Statement of Fusly 1271, in reference to the figure given in the Ayacut account of Fusly 1261-62, instead of 858 villages, as shown in the annual Statement of Fusly 1271; secondly, to the incorporation of a small village which was hitherto classed as a distinct village with its neighbouring village, and partly to the insertion, in the Quinquennial Statement of the Fusly under review, of villages and hamlets in the newly sub-divided portions of the late Raghanadhapore, Nandigam, Burgam, and Karakavalasa estates, in reference to the Sub-division accounts lately prepared.

5. Statement B.—The increase under the head "Land in occupation" is partly due to the fact of several Khond villages, in the Gumsoor talooks, having been newly brought to account, and partly to the extension of cultivation.

6. Statement C.—There is a decrease in the number of all sources of irrigation, both Government and private, as compared with that of Fusly 1271. This is owing to the circumstance of the works, situated in the several Khond villages of the Gumsoor talook which were newly brought to account, having been added to the list of Irrigation works, and partly to the difficulty of distinguishing the works constructed merely for the benefit of people and cattle from irrigation proper.

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7. STATEMENT D.—The increase in the population, as compared with the return of Fusly 1271, is due to the population residing in the Khond villages of the Gumsoor talook, which were newly brought to account, having been added to the general population of the district, to the Maharaja of Vizianagram and his retina happening to be at Causibugah on the day on which the census were taken, and to several Military pensioners and their families having settled themselves at Chicacole, and other places, in the Sub-division of this district.

8. The increase in the agricultural population is referrible to the causes given in paragraph 9.

9. STATEMENT E.—The increase in the number of Ryots and Puttahs is due partly to the several Khond villages of the Gumsoor talook having been brought to account, partly to the extensive spread of cultivation, and the increase in the number of cattle is also referrible to the same cause.

10. STATEMENT F.—The increase in the number of Puttahs, and the amount of shist, as compared with that of Fusly 1271, is the result of extended cultivation, and of the transfer to Ryotwary tenure of several villages which were formerly under renters.

11. The decrease in the number of ryots paying from 500 to 1,000 Rupees and upwards is owing to transfers of portions of holdings and to jointly rented villages having been brought under Ryotwary tenure.

KIMEDY,
14th January 1868.

(Signed) D. F. CARMICHAEL,
Collector.

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SETTLEMENT REPORT

OF

VIZAGAPATAM.

I have the honour to submit the Annual Report on the management of the Revenues of this District for Fusly 1276 (A. D. 1866-67), with the usual explanatory Statements.

2. I. Villages at which the Settlement was made.—Mr. Boswell, late Principal Assistant, commenced the Settlement in February; but as he was removed in March to Nellore, it came to a stand till resumed by his successor, Mr. Bliss, in April, by whom it was completed.

The following table shows where the Settlement was made. For particulars as to what extent each officer has acted, see Statement No. I. of the enclosures:—

Talooks.	Villages at which the Settlement was made.
Sarvasiddhi	Kondakirlah, Polarum, and Yellamunchelli.
Golgonda...	Nursipatam and Kottakota.

3. II. Variations in the number and tenure of Villages.—In Golgonda and Sarvasiddhi matters remained the same as in last year, as will be seen from the annexed Statement. Palcondah and Honjeram continued on rent to Messrs. Arbuthnot and Co., as usual:—

No.	Talooks.	Mode of Settlement.	Number of villages in Fusly 1275.	Number of villages in Fusly 1276.	Increase.	Decrease.
1	Sarvasiddhi	Ryotwar	65	65	...	...
2	Golgonda	Ryotwar and Joint-rent	95	95	...	...
		Rent for more than one year	95	95	...	...
			255	255	...	...

In the Settlement Report of Fusly 1275, it was stated that the new form of Putta circulated by the Board had not been universally issued in the Government Talooks, as a sufficient number of printed forms were not procurable in time; but this year it has been fully adopted. The following

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Statement exhibits the number of Puttas issued during the past two years, showing a net decrease in the year under review of 169:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1. Number of fresh Puttas	1,674	1,114	...	560
2. Do. do. modified by additional entries ...	...	2,848	2,848	...
3. Do. do. not at all modified	2,457	...	...	2,457
Total...	4,131	3,962	2,848	3,017
Deduct Puttas of rent for more than one year.	...	6	Net...	169
Balance of Ryotwar and Joint-rent...	...	3,956		

4. III. Season and Sanitary condition.—The season has been a most favourable one, cultivation was vigorously carried on throughout the district, and the result has been a most abundant harvest.

The rainfall for the year is given below, amounting, in the aggregate, to nearly 44 inches, or an increase of 14 inches in the year:—

Months.	Inches.	Tenths.	Months.	Inches.	Tenths.
April 1866	2	½	October 1866....	13	5½
May ,, ...	0	5½	November ,, ...	1	0
June ,, ...	2	3	December ,, ...	...	...
July ,, ...	4	1½	January 1867....	0	8½
August ,, ...	9	5	February ,, ...	0	3
September ,, ...	8	6	March ,, ...	0	8
Total...	27	1		16	4½

The public health has, on the whole, been more satisfactory than in the preceding year, though the District has not been quite free from the three principal diseases, cholera, small-pox, and fever. Cattle murrain has also been less than in the past year.

5. IV. Prices.—Although the harvest as above described was abundant, yet the high rates of the previous year were not affected until January last, since which time every article of food is becoming cheaper every day. A Statement of the average prices for the last five years follows:—

No.	Grains.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Fusly 1275.	Fusly 1276.	Total.	Average.
1	Paddy, first sort ...	128	118	156	215	163	780	156
2	Do. second sort ...	119	104	145	202	152	722	144
3	Cholum, or Javary ...	158	140	186	236	213	933	187
4	Cumbu or Bajree ...	131	116	156	222	165	790	158
5	Horse-gram	135	127	152	235	235	884	177
6	Raggy	142	126	170	239	197	874	175
7	Harruck or Varagoo	103	72	129	208	136	648	130

6. V. Ryots' holdings.—The relinquishments in the year amount to Acres 8,447, of Rupees 15,487 assessment, against 3,236 Acres of land newly taken up, bearing an assessment of Rupees 5,456, showing a net decrease of Rupees 10,031.

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The relinquishment was chiefly in dry lands, as the early part of the season in the Government Talooks was not quite favourable for cultivation, and is also partly attributed to the rule introduced in Fusly 1274 of charging a proper sist for jungle lands reclaimed, mentioned in paragraph-3 of the Settlement Report, dated 14th October 1865.

7. VI. Actual Cultivation.—The actual cultivation in our Talooks amounted to Acres 69,435, bearing a sist of Rupees 1,73,275, against 73,740 Acres, and Rupees 1,72,696 sist, of the previous year, showing a decrease of Acres 4,305, but an increase in assessment of Rupees 579, owing, as the Acting Principal Assistant explains, to the "operation of the season which, in its early drought, "was unfavourable to the dry or least valuable, but more extensive cultivation, while the steady "rains which set in from August stimulated the cultivation of wet crops, the average of which is "less, but the assessment greater."

Talooks.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	LAND.	SIST.	LAND.	SIST.	LAND.	SIST.	LAND.	SIST.
Golgonda.........	36,208	61,780	30,236	58,021	...	...	5,972	3,759
Sarvasiddhi......	37,532	1,10,916	39,199	1,15,254	1,667	4,338	...	...
Total...	73,740	1,72,696	69,435	1,73,275	1,667	4,338	5,972	3,759
				Net...	...	579	4,305	...

8. VII. Cultivation and Settlement.—The following abstract Comparative Statement shows the details under this head, exhibiting a decrease in land, but a very great increase in assessment; this latter is owing to no remissions having been given:—

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent	Assessment.
1	2	3	4	5	6	7	8	9
Dry	58,097	62,493 15 7	52,883	56,795 7 4	...	... ...	5,214	5,698 8 3
Wet	24,006	1,29,434 4 1	24,009	1,25,101 14 3	3	... ...	...	4,332 5 10
Total...	82,103	1,91,928 3 8	76,892	1,81,897 5 7	...	... ...	5,211	10,030 14 1
Add—								
Second Crop Assessment...	......	... ...	......	... ...	...	... ...	...	... ...
Additional do.	......	2,270 14 2	......	2,661 3 1	...	390 4 11	...	... ...
Water tax	......	... ...	......	... ...	...	... ...	...	... ...
Road Cess	......	... ...	......	5,138 9 1	...	5,138 9 1	...	... ...
Village Service Fund ...	......	... ...	......	... ...	...	... ...	...	... ...
Total...	82,103	1,94,199 1 10	76,892	1,89,697 1 9	...	... ...	5,211	4,502 0 1
Deduct—								
Remissions...	1,434	5,004 2 8	......	... ...	...	... ...	1,434	5,004 2 8
Road Cess...	......	... ...	......	5,138 9 1	...	5,138 9 1	...	... ...
Village Service Fund ..	......	... ...	......	... ...	...	... ...	...	... ...
Other remissions as particularized in Statement No. 4	......	39,701 15 3	......	219 14 6	...	... ...	...	39,482 0 9
Total...	1,434	44,706 1 11	......	5,358 7 7	...	... ...	1,434	39,347 10 4
Remaining Beriz	80,669	1,49,492 15 11	76,892	1,84,338 10 2	...	34,845 10 3	3,777	... ...
Add Miscellaneous Items...	......	17,076 12 10	......	17,314 5 4	...	237 8 6	...	... ...
Total...	80,669	1,66,569 12 9	76,892	2,01,652 15 6	...	35,083 2 9	3,777	... ...

According to the Kistbundy of the Talooks of Golgonda and Sarvasiddhi, the amount payable to Government from January to June inclusive is 57½ per cent. of the assessment. This will explain the apparent large amount collected as Road Cess.

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The item of Road Cess includes the amount realized on that account on Inam lands as well.

9. VIII. PRINCIPAL SOURCES OF IRRIGATION.—The following table shows the principal sources of irrigation, as also the ayacut and cultivation under them respectively:—

No.	Talooks.	Sources of Irrigation.	Extent of Ayacut.	Assessment.	Cultivation under each source.	Actual revenue derived.
1	2	3	4	5	6	7
			ACRES.	RS.	ACRES.	RS.
1	Golgonda	1. Comaravolu Avah (lake)	684	3,441	684	3,441
		2. Rivers and channels ...	2,011	16,866	1,974	16,610
		3. Tanks...	7,791	31,523	6,574	29,163
		Total...	10,486	51,830	9,232	49,214
2	Sarvasiddhi	1. Kondakirlah Avah (lake)	1,389	11,460	1,375	11,372
		2. Rivers and channels ...	8,133	43,853	7,858	41,241
		3. Tanks	6,818	33,076	6,016	28,864
		Total...	16,340	88,389	15,249	81,477
		Grand Total...	26,826	1,40,219	24,481	1,30,691

10. IX. WASTE CHARGED AND REMITTED.—The favourable nature of the season was such that no remission on this account was found necessary.

11. X. PARTICULARS OF REMISSION.—This is *nil* in both Talooks.

12. XI. PROGRESSIVE COWLE.—At the beginning of the year, the lands held under this head were 213 Acres, bearing an assessment of Rupees 425. During the year, fresh lands were taken up amounting to Acres 17, bearing a sist of Rupees 13, making in all Acres 230 and assessment Rupees 438. If from this be deducted Acres 119, bearing a sist of Rupees 378, on account of lands which attained their full assessment, the balance will be Acres 111, assessment Rupees 60: add to this Rupees 24 on account of Teervajasty charged, the gross sist comes to Rupees 84, as shown in enclosure C. of Statement No. 3.

13. XII. SPECIAL PRODUCTS.—These are given in the following tabular form in comparison with Fusly 1275; the information embraces both Zemindary and Government Talooks as well:—

Names of products cultivated.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Sugarcane	7,306	55,589	5,712	29,726	...	...	1,594	25,863
Cotton...	21,591	48,100	16,813	55,295	...	7,195	4,778	...
Indigo	3,050	12,681	2,848	16,891	...	4,210	202	...

Several reasons are given for the increase and decrease, but the following are the most probable.

AS TO SUGARCANE—The closing of the Chittivalsa Sugar Factory, and consequent falling off in the demand, the exports of Jaggery have also fallen.

AS TO COTTON AND INDIGO—The fall in price and to the unfavourable nature of the early part of the season during which the cultivation is usually undertaken.

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14. XIII. General result of the Land Revenue Settlement.—The following abstract Comparative Statement gives the details under this head for the last two years, showing a net increase of Rupees 37,417 in the year just expired:—

No.	Items.	Fusly 1275.			Fusly 1276.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Peshcush of Zemindary and proprietary estates	9,70,291	8	5	9,70,291	8	5	...	...	...	...	...	...
2	Shrotriem Jodi... ...	50,838	4	0	50,384	7	8	...	...	...	453	12	4
3	Ryotwar	1,49,492	15	11	1,84,338	10	2	34,845	10	3	...	...	...
4	Miscellaneous... ...	1,75,761	3	4	1,78,786	9	8	3,025	6	4	...	...	...
	Total...	13,46,383	15	8	13,83,801	3	11	37,871	0	7	453	12	4
					Net...			37,417	4	3			

The decrease in Shrotriem Jodi is owing to the reduction of quitrent on certain whole village Inams during the past year by the Inam Commissioner.

The increase in Ryotwar is owing chiefly to there being no remissions this year. That in Miscellaneous is owing (1) to an increase in the number of Inamdars made liable to quitrent; (2), to villages held under rent for more than one year at progressive rates of sist; (3), to the lapsing of Inam lands, the owners of which have failed to appear to establish their right, &c., and to other minor causes, all of which will be found in Statement No. 5:—

15. XIV. Abkarry, Salt, and other Sources of Revenue.—The following is a Statement of the demand under the several heads of Extra Revenue during the last two years, showing a net increase of Rupees 21,504-12-2, which is explained below, item by item :—

Items.	Fusly 1275.			Fusly 1276.			Increase.			Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Abkarry	68,148	7	4	1,02,150	0	0	34,001	8	8	...	...	...
Miscellaneous	506	11	6	512	10	5	5	14	11	...	...	...
Total...	68,655	2	10	1,02,662	10	5	34,007	7	7	...	...	...
Salt	3,15,670	0	2	3,24,109	11	0	8,439	10	10	...	...	...
Miscellaneous	37	13	2	64	8	11	26	11	9	...	...	...
Total...	3,15,707	13	4	3,24,174	3	11	8,466	6	7	...	...	...
Sea Customs	35,638	5	10	13,705	5	11	...	...	...	21,932	15	11
Miscellaneous	289	12	1	86	6	5	...	...	...	203	5	8
Total...	35,928	1	11	13,791	12	4	...	...	...	22,136	5	7
License-tax	...	...	...	4,828	0	0	4,828	0	0	...	...	...
Miscellaneous	...	...	...	...	...	...	...	...	...	...	...	...
Total...	...	...	...	4,828	0	0	4,828	0	0	...	...	...
Stamps	1,10,801	10	6	1,08,906	3	0	...	...	...	1,895	7	6
Miscellaneous	5,600	11	11	3,835	7	0	...	...	...	1,765	4	11
Total...	1,16,402	6	5	1,12,741	10	0	...	...	...	3,660	12	5
Grand Total...	5,36,693	8	6	5,58,198	4	8	47,301	14	2	25,797	2	0
				Net...			21,504	12	2			

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In Abkarry—The increase is owing to the high price the farms fetched at auction, on the expiration of the last lease.

In Salt—It is attributable to the enhanced monopoly rate from 1-8 to 1-11 per maund in force from March 1866.

In Sea Customs—There is a large decrease consequent on a falling off in exports of dutiable goods.

In License-tax—There is an increase, the Act (No. XXI. of 1867) having been introduced since May 1867.

In Stamps—There is a slight decrease arising chiefly from a decrease of litigation.

Wastage in Salt—The wastage in salt has come down remarkably from 10½ to 2½ per cent., owing chiefly to an order from my predecessor to all Salt Superintendents, warning them that if the percentage of wastage should exceed five per cent. in any Cotaur during the year, the Superintendent of that division would be removed from his appointment, unless of course he showed good cause for the contrary.

The Acting Salt Deputy Collector exercises a healthy supervision which cannot be without its effect. The total wastage amounts to 3,004-10 Indian Maunds. Sanction to write off the same is requested.

16. XV. Collection of all sources of Revenue.—The total receipts under this head of Revenue amounted in the year to Rupees 19,43,370, being a net increase of Rupees 79,824, arising chiefly from there being no remissions, and from the increased bid on account of the Abkarry. The decrease in Sea Customs of Rupees 22,136 is attributable, as stated above, to falling off in exports of dutiable goods.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled.........	16,158	9,42,145	9,58,303	28,147	9,44,955	9,73,102	14,799	...	
Jodi on Shrotriem and Inam villages	1,622	47,377	48,999	3,288	49,308	52,596	3,597	...	
Ryotwar	4,069	1,47,968	1,52,037	1,288	1,82,965	1,84,253	32,216	...	
Miscellaneous..	34,190	4,42,780	1,76,970	32,708	1,46,889	1,79,597	2,627	...	
Total...	56,039	12,80,270	13,36,309	65,431	13,24,117	13,89,548	53,239	...	
Abkarry	2,653	56,546	59,199	6,776	91,510	98,286	39,087	...	
Salt	...	3,15,708	3,15,708	...	3,24,174	3,24,174	8,466	...	
Sea Customs...	...	35,928	35,928	...	13,792	13,792	...	22,136	
License-tax ...	...	...	...	...	4,828	4,828	4,828	...	
Stamps	...	1,16,402	1,16,402	...	1,12,742	1,12,742	...	3,660	
Grand Total ...	58,692	18,04,854	18,63,546	72,207	18,71,163	19,43,370	1,05,620	25,796	
Net ...	...	...	...	...	...	...	74,824	...	

17. XVI. Demand, Collection, and Balance of all sources of Revenue.—The following Statement shows these results for the year under review. Out of a demand of nearly 19½ lacs, the whole, with the small exception of Rupees 13,000, was realized by the 31st July; at the same date, last year, there was upwards of half a lac outstanding. Of the Rupees 13,099 above referred to, Rupees 3,662 have been subsequently collected, so that up to date only a sum of Rupees 9,437 is the actual balance. The greater part of this is due by the Pachepenta Zemindar, a portion of

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whose landed estate has been attached, and will in due course be brought to sale if the demand be not previously paid off:—

Sources.	RS.	A.	P.	Amount. RS.	A.	P.
Demand.						
Land Revenue	1,38,381	3	11			
Other sources	5,58,198	4	8			
				19,41,999	8	7
Collection.						
Within the Fusly	18,71,162	11	7			
Subsequent collection up to 31st July 1867	57,737	10	6			
				19,28,900	6	1
Balance ...	... ...			13,099	2	6
Of which the following are the particulars:—						
Peishcush	... ...			4,181	2	2
Shrotriem Jodi	... ...			806	5	5
Ryotwar	... ...			691	14	1
Miscellaneous	... ...			1,198	14	0
Abkarry	... ...			6,220	14	10
	... ...			13,099	2	6

18. XVII. Arrears.—At the beginning of the Fusly the arrears amounted in the aggregate to Rupees 79,721. Of this amount Rupees 72,206-15-9 were realized within the year just expired, Rupees 72-4-8 were written off under Government Order, dated 23rd August 1866, No. 2,197, and Rupees 315-13-3 were subsequently collected, leaving a balance outstanding of Rupees 7,126, almost all of which sum belongs to previous years and is irrecoverable, as will be presently shown:—

Balance of each source outstanding at the beginning o Fusly 1276.	Amount.					
Land Revenue...	33,662	9	10			
Miscellaneous	33,266	4	8			
Abkarry	12,792	1	4			
				79,720	15	10
Collection within the Fusly, including the amount written off	72,279	4	5			
Subsequent collection	315	13	3			
				72,595	1	8
Balance	... ...			*7,125	14	2
* Of this sum Rupees 342-1-6 recoverable, and Rupees 6,783-12-8 irrecoverable.						

19. XVIII. Arrears of previous years irrecoverable.—The irrecoverable arrears amounts to the end of Fusly 1276 to Rupees 6,783-12-8; a Statement in detail is given below with full explanation, and sanction is requested to write the amount off the books of this Collectorate.

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Talooks.	Items.	Amount recommended for remission in the last year. — Amount recommended for.	Deduct amount realized subsequently.	Balance to be written off.	Now recommended for remission.	Total of columns Nos. 5 and 6.	Explanatory Remarks.
1	2	3	4	5	6	7	8
Golconda ...	Ryotwar ...	182 14 0	......	182 14 0	45 7 0	228 5 0	Due by certain ryots who have absconded. Their lands were put up to auction, and bought in on behalf of Government, no bidders having presented themselves; a proceeding sanctioned in Standing Circular, dated 16th June, and 4th December 1862, Nos. 3,851 and 7,906.
	Miscellaneous.	30 1 0	......	30 1 0	......	30 1 0	(same as above)
	Do.	0 6 0	......	0 6 0	......	0 6 0	These items are the same as shown under Miscellaneous in the Settlement Report for Fusly 1275, paragraph 18, and are repeated here, as sanction to write off the same has not been accorded.
	Total ...	213 5 0	......	213 5 0	45 7 0	258 12 0	
Sarvasiddhi ..	Ryotwar ...	182 3 9	28 12 2	153 7 7	206 11 4	360 2 11	Due by certain Ryots who had absconded. Their lands were put up to auction for arrears, and bought in on behalf of Government, no bidders having presented themselves. The amount entered in Column 3 was recommended for remission in the last annual report, subsequently the amount referred to in Column No. 4 was realized from some of the ryots who had come back. The amount entered in Column No. 5 remains due, in addition to that entered in Column 6, and sanction to write off the same is now required.
	Do.	......	......	......	11 15 9	11 15 9	This balance is outstanding on a land since enfranchised by the Inam Commissioner, and handed over to the Inamdar by Mr. Boswell, late Principal Assistant.
	Miscellaneous.	4 10 0	4 10 0	......	......	......	Collected during the present year. No sanction for remission thereof, as recommended in the last Settlement Report, is required.
	Do.	......	......	......	12 0 0	12 0 0	This Jodi is due on an enfranchised Inam, which has lapsed to Government; should be written off.

	Miscellaneous.	......	......	......	8 0 0	8 0 0	Balance outstanding on an Inam sold for arrears and bought in.
	Do.	......	......	......	1 8 0	1 8 0	This is a nominal demand owing to a clerical error, and requires to be written off.
	Total ...	186 13 9	33 6 2	153 7 7	240 3 1	393 10 8	
Vizianagram.	Shrotriem Jodi	......	......	......	114 10 0	114 10 0	This Inam quit-rent payable at Vizianagram was received at the Talook Treasury at Bobbili, and was entrusted to a Talook peon to take to Vizianagram. He made away with the money, and was criminally tried and punished by rigorous imprisonment and fine under Section 406 of the Indian Penal Code; but there being no property of the prisoner from which to recover the amount misappropriated, it remains irrecoverable, and requires to be written off under profit and loss.
Vizagapatam.	Quit-rent on a detached Inam.	......	......	......	0 4 0	0 4 0	Due on the enfranchised Inam which was purchased for public purposes, and referred to in the Board's Proceedings, dated 26th July 1867, No. 4,789.
Jeypore Zemindary.	Abkarry ...	......	......	......	5,359 10 0	5,359 10 0	In Settlement Report for Fusly 1274, it was requested that a sum of Rupees 5,963-3-4 might be remitted from the Abkarry demand for Fusly 1275. But as no orders were passed on that application, the sum of Rupees 116-6-0 were collected in the Talooks and carried to account, leaving a balance of Rupees 5,359-10-0. In Board's Proceedings, dated 31st October 1866, No. 7,863, orders were received on the first application to include the amount in the irrecoverable balances. This was not done last year, as the Settlement Report had gone. Sanction is now requested to write off the amount still outstanding shown in Column 7, and a separate application will be made for authority to refund the amount already collected.
Ankapalli, &c.	Do. ...	......	......	......	656 14 0	656 14 0	This is due by Abkarry defaulters who were put in Jail, where one died and the other was released in November last. There is no property from which to recover; sanction is therefore requested to write off what is due.
	Grand Total...	400 2 9	33 6 2	366 12 7	6,417 0 1	6,783 12 8	

20. XIX. COERCIVE PROCESS.—This sum now seems to be on the increase. In Fusly 1275 there were 356 cases, in the past Fusly 450, and these entirely in Sarvasiddhi Talook.

Mr. Bliss, writing on this subject, says, that this state of things is attributable "partly to the "different nature of the people of the Golgonda Talook, and partly to its generally lighter assess-"ment. The arrears on account of which distraints were made amounted to Rupees 6,925, and "the value of the property distrained (lands included) to Rupees 6,791. Rupees 278 were realized "during the Fusly, from the sale of a portion of this property; Rupees 5,879 were paid up by the "defaulters before the date of sale, a clear proof that though the number of distraints was great, "the right was not oppressively exercised; and property estimated at Rupees 768 still remains to "be sold."

21. XX. CHARGES.—The following is a Comparative Statement of charges of the last two Fuslies, and shows an increase in the year just expired of Rupees 12,884, arising chiefly in Land Revenue and Salt. Full explanation as to the cause will be found in the remark appended to Statement 9 of the enclosure:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS. A. P.	RS. A. P.	RS.	RS.
Land Revenue...	1,55,226 13 10	1,57,987 12 11	2,761	...
Abkarry	32 0 0	4 6 5	...	28
Sea Customs	5,264 12 7	5,103 11 0	...	161
License-tax...	... ...	5 12 11	6	...
Salt	22,514 14 11	32,525 12 9	10,011	...
Stamps	3,264 4 3	3,558 13 11	295	...
Total...	1,86,302 13 7	1,99,186 5 11	13,073	189
		Net...	12,884	

22. XXI. VILLAGE, TALOOK, AND HUZUR ACCOUNTS.—In reference to those in the Talooks, Mr. Boswell gave a favourable account last year, but Mr. Bliss this year reports that he has found them in a very slovenly state, and that it is hopeless to attempt to do anything unless the forms are printed. I am going into the working of the Press Department, and hope soon to put it in a fair working order, so as to supply all departments under the Collector both in the Huzur and District with printed forms. Hitherto this has not been practicable, for reasons which it is not necessary to mention here.

23. XXII. LANDS ACQUIRED BY PUBLIC SERVANTS.—Except in the case of Mr. McMurray, my Huzur Head Serishtadar, who last year obtained in gift from Mr. Fane, late Collector of this District, a house and ground in Galikonda Hill tracts about seventy miles from this, belonging to that gentleman, there has been no new acquisition of lands by Public servants.

The Serishtadar I find duly reported his acquisition with reference to Circular Order of the Board of Revenue, dated 13th October 1862, No. 6,843. The extent is not known, and being jungle land originally, was obtained from the Maharajah of Vizianagram on a quitrent of four annas a year.

The grounds have been planted to some small extent with coffee. The produce is stated to be very scanty.

24. XXIII. CONDUCT OF PUBLIC SERVANTS.—Seems to be satisfactory in every Department, as no complaints of any kind have come against any of them.

25. XXIV. MANAGEMENT OF PALCONDA AND HONJERAM.—The annual report of the Agent for the Renters, together with the usual explanatory Statements A. and B., will be found amongst the enclosures.

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The demand of the Renters was Rupees 1,56,927-9-7, of which Rupees 1,56,365-10-11 were collected by them within the Fusly, leaving a small sum of Rupees 561 -14-8 outstanding at its close, as shown below:—

Items.	Fusly 1275.				Fusly 1276.				Comparision between Nos. 3 & 9.	
	Villages.	Demand.	Collection.	Balance.	Villages.	Demand.	Collection.	Balance,	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11
		RS. A. P.	RS A. P.	RS. A. P.		RS. A. P.	RS. A. P.	RS. A. P		
Ryotwar...	171	1,47,467 15 10	1,46,090 6 0	1,377 9 10	170	1,48,522 8 2	1,47,960 9 6	561 14 8	1,055	...
Jodi ...	93	7,622 1 5	7,622 1 5	... ...	93	7,622 1 5	7,622 1 5	... ...	...	...
Tuckavy...	...	... ...	... ...	... ...	...	783 0 0	783 0 0	... .	783	...
Total ...	264	1,55,090 1 3	1,53,712 7 5	1,377 9 10	263	1,56,927 9 7	1,56,365 10 11	561 14 8	1,838	...

In the cultivated area there is an increase of 456 Acres chiefly in Paddy land, as is shown below:—

No.	Names of produce.	Land in acres for Fusly 1275.	Land in acres for Fusly 1276.	Increase.	Decrease.
1	Sugarcane ...	343	263	......	80
2	Paddy ...	9,267	9,902	635	......
3	Indigo ...	840	605	......	235
4	Cotton ...	2	......	......	2
5	Other grain ...	2,143	2,281	138	......
	Total... ...	12,595	13,051	773	317
			Net...	456	

The outlay on public works was Rupees 5,780-14-5, or Rupees 1,029-12-0 above that in Fusly 1275, and was entirely on ordinary works.

As usual no complaints of any kind have been made against the management of the Renters, the people under whom seem to be both prosperous and happy.

26. XXV. Quinquennial Returns.—I herewith submit the six returns marked A. to F. referred to in Circular Memorandum, No. 1,097, dated 1st November last. Explanation as to differences is given below.

27. Statement A.—The Ryotwar and rented villages and hamlets of Sarvasiddhi and Golgonda in Fusly 1271 were 253 and 343; now they are 255 and 346 respectively, or two villages and three hamlets more owing to two Mokhassa villages (Hukumpett and Jamadavipett with their hamlets) having reverted to Jeroyati—see paragraph 3 of Settlement Report for Fusly 1273, and paragraph 3 of Settlement Report for 1275.

The Shrotriem and Inam villages in the same Talooks were, in Fusly 1271, ninety-one; now they are ninety, owing to changes during the past five years. Under the head Zemindary the charges are owing to the re-arrangement of the Talooks in the District.

In Palconda there is no change in the ryotwar and rented villages.

In the zemindari portion there is some difference owing to the re-arrangement of the Talooks of the District.

28. Statement B.—The lands in this District have not been surveyed. The extent given is as per Village accounts.

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In the last Quinquennial Return, the Ayacut, exclusive of Porumboke, was 29,152 Acres, at an assessment of Rupees 1,92,985. In the present year the extent is Acres 87,106, sist Rupees 2,44,304, showing an increase of Acres 57,954, and of sist Rupees 11,319. This is owing principally to the change in the rule for converting veesums or garces into acres. The old rule was 1¼ acre to every veesum; now it is two acres for every garce of wet, and four acres for every garce of dry, as reported in Settlement Report for Fusly 1274. In the assessment the increase is owing (1) to the transfer of certain permanently reclaimed Porumboke lands, (2) to certain Inams having lapsed to Government.

29. Statement C.—The increase in Government Tanks is owing to certain private tanks having become Government property on the expiration of certain joint village rents held in Golgonda Talook, and to other tanks hitherto erroneously included under other heads being brought under this head. The gross number of tanks in last Returns is 613, in this it is 617, or an increase of 4. These are the property of private individuals alone.

In river channels there is a large increase owing to certain of the Gubbada channels being included under this head instead of under "Spring channels," as in last Returns.

In anicuts there is a decrease of 2. The correct number is 7. In last Returns the Talook Officers erroneously said 9.

30. Statement D.—The census of the non-military classes was taken on the 1st March; the Military on the 1st May of the year.

The total population is 19,34,558, or 2,18,906 above that of the previous period in which the Military, amounting to 4,899, were not included. This increase is chiefly in the Jeypore Talook, from whence we have this year for the first time been able to get Returns. In last Returns the population of Jeypore was estimated at 3,00,000. The Returns now received show it to be 4,29,513.

31. Statement E.—This is in a very satisfactory state. There is an increase in every item except in two, viz., (1) Joint Puttahs, (2) Ploughs. The increase in single puttahs is chiefly owing to the decrease in joint puttahs. Many Ryots being now well off, they have settled down for themselves.

32. Statement F.—There are no particular remarks to offer.

Vizagapatam,
3rd October 1867.

(Signed) J. H. MASTER,
Acting Collector.

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SETTLEMENT REPORT

OF

GODAVERY.

1. I have the honour to submit my Report on the Settlement of the Godavery District for Fusly 1276, together with the Statements prepared according to the prescribed forms and instructions contained in the Board's Circular Memorandum, dated 11th August 1866, No. 787. I send also the Quinquennial* Returns from Fusly 1272 to Fusly 1276.

* Will be despatched shortly.

2. The introduction of the Ryotwar system has been fully carried out in the District for Fusly 1276, and individual Puttahs have been distributed. By this, the joint-renting system has been done away with, except in a few hilly, jungly, and unsurveyed villages of the upper parts of the talooks of Peddapur, Rajahmundry, Yernagudem and Ellore. This fact was reported in my letter to the Board referred to in their Proceedings of the 5th June 1867, No. 3,447, and under heir directions, these villages, which were held under joint and single rents, are included under Ryotwar and Land Revenue Miscellaneous respectively.

3. Statement No. 1.—This statement shows the particulars as to by whom, when, and where the settlement of each talook was conducted, as well as the number of Puttahs distributed. I settled the two talooks† under my immediate charge and one‡ of the Sub-division. The late Sub-Collector Mr. Webster settled the remaining two‖ talooks of his division. The late Head Assistant Collector Mr. Wigram settled the two talooks§ of his own range and two¶ of the Deputy Collector's division, as he was in charge of them in consequence of the absence of the General Deputy Collector on other duty. The settlement of each talook was made within its own limits at two or more stations most suitable to the convenience of Ryots and public.

† 1. Ramachendrapur.
2. Amlapur.

‡ Tanuku.

‖ 1. Narsapuram.
2. Undi.

§ 1. Rajahmundry.
2. Peddapur.

¶ 1. Yernagudem.
2. Ellore.

4. Variations in the number and tenure of villages.—The number of villages for Fusly 1276 is 977, while the same was for the preceding year 973. There is, therefore, a net increase of four villages, which is the result of a gross increase of eleven, and a gross decrease of seven as described in the following Memoranda Nos. 1 and 2 respectively. These changes were made by the Director of Revenue Settlement at the time of demarcation under such circumstances as seemed expedient to him. One of the above four villages is Ryotwar, and the other three pay no land Revenue to Government. These three were up to Fusly 1275 shown in the accounts separately as forming no portion of Government villages by reason of their not paying any Land Revenue to Government. This designation has been now altered, and these villages are now properly included in the number of Government villages.

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No. 1.—Memorandum showing the particulars of the gross increase of eleven villages mentioned above.

No.	For Fusly 1275.	In what talook included.	For Fusly 1276.	To what talook now attached.
	Hamlets converted into villages.			
1	Kaminy	Amlapur.	1	Ramachendrapur.
1	Katarlanka	Narsapur.	1	Amlapur.
1	Kottapally Lanka	Do.	1	Do.
1	Bhattelanka	Do.	2	Narsapur.
1	Kattimanda			
5			5	
	Villages paying no Revenue to Government, hitherto shown separately and now properly brought under the head "Government villages."			
1	Pande	Amlapur.	3	Amlapur.
1	Pora			
1	Molleti Moga			
3			3	
	Villages hitherto left out from the accounts and now brought to account.			
1	Korutur	Yernagudem.	2	Yernagudem.
1	Korkondapadu			
2				
	Villages hitherto clubbed with another and now separated.			
1	Krustnampalem...	Ellore.	1	Ellore.
11			11	

No. 2.—Memorandum showing the particulars of the gross decrease of seven villages amalgamated in others and converted as hamlets.

For Fusly 1275.	In what talook included.	How altered in Fusly 1276.	To what talook attached.
Villages amalgamated in others.			
1 Malleveram	Amlapur.	Amalgamated in the village of Tottaramudy.	Amlapur.
1 Rebbanapalli...	Do.	Do. of Komaragiripatnam.	Do.
1 Enugupeta	Ellore.	Do. of Kykeram.	Ellore.
1 Appalampadu...	Rajahmundry.	Do. of Kottapally.	Rajahmundry.
1 Palakurtimetta	Do.	Do. of Raghudevapuram.	Do.
5			
Villages converted into hamlets.			
1 Radheyyapalem	Do.	Made as hamlets of Patatungapadu.	Rajahmundry.
1 Kottatungapadu	Do.		
2			
7			

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The subjoined abstract shows the variations in the tenure of villages:—

Tenures.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.	
Ryotwar	943	859	......	84	
Rents for more than one year	8	32	24	......	
Rents for one year	22	83	61	......	
Villages paying no Revenue to Government	......	3	3	......	
Total Government villages...	973	977	88	84	Net increase 4.
Kattubady Agraharams	88	90	2	......	
Sarva Agraharams	43	46	3	......	
Villages paying no Revenue to Government...	3	......	......	3	
	1,107	1,113	93	87	Do. 6.

5. Of the 859 villages under Ryotwar for the current Fusly, forty were held under joint-rents and included under this head—*vide* Board's Proceedings, dated 5th June 1867, No. 3,447. These 40 villages were not surveyed nor assessed by the Settlement Department owing to their inability to do so, as almost all of them are situated in the hilly and jungly tracts of the Rajahmundry, Peddapuram, Yernagudem, and Ellore talooks. There appears a net decrease of eighty-four villages under Ryotwar resulting from the transfer of 113 villages to other heads, and the addition of twenty-nine villages to this head as particularized below:—

		Decrease.
Villages transferred to single rents in Fusly 1276		106
Villages amalgamated in other villages and converted into hamlets as per Memorandum No. 2 appended to paragraph 4 of this report ...		7
	Total...	113
		Increase.
Villages transferred to Ryotwar from single rents		21
Hamlets converted into villages...	5	
Villages hitherto left out and now brought to account ...	2	
Village hitherto clubbed with another and now separated...	1	
As per Memorandum No. 1 appended to paragraph 4...		8
		29
	Net decrease...	84

6. Of the 115 villages under rents for one year and for more than one year in the current Fusly, nine are those that were in last year under this tenure and are continued so, while the remaining twenty-one of past year are transferred to Ryotwar in the current year as they have been surveyed and classified. The other 106 villages which were held in Fusly 1275 under joint rents, have been in the current year held under single rents. Of these, ninety villages are in the Peddapur, fifteen in the Rajahmundry, and one in the Ellore talooks. I understand that these villages yield very small revenue, that most of them are uninhabited, and that although they were included in last year under joint rents, they were always held by single individuals and outsiders. The Head Assistant Collector has, therefore, in this year properly included them under single rents instead of under Ryotwar. The explanation given above accounts for the increase of eighty-five villages under rents for one year and for more than one year.

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7. The villages paying no revenue to Government have been included in the number of Government villages in the current year, while they were separately exhibited at the bottom of the abstract in the year preceding.

1. Havely, Lingapalem, and Venkatakrustnapuram.
2. Tealam and Asinagudeen.

8. The increase of two in the Cattubady Agraharams is owing to the four villages noted in the margin, which were hitherto in two numbers having been separated and demarcated into four by the Director of Revenue Settlement.

9. The increase of three in the number of Sarva Agraharams is owing to three hamlets of Government villages which were hitherto enjoyed as Inams having been enfranchised by the Inam Commissioner as separate Agraharam and included under this head.

10. The number of Puttas issued during the year amounted to 53,506, of which the individual Puttas are 53,347, and Puttas granted for joint and single rent villages are 159. The cause for the large increase in the number of Ryotwar Puttas, is the introduction of the new Settlement in six talooks in the year under review completing the whole District. All the individual Puttas were prepared according to the form forwarded with the Board's Circular, dated 7th February 1866, No. 122.

11. Season.—The season on the whole was decidedly a very favourable one. There was not, however, much rain in the early part of the season, *i. e.*, up to June. The early dry crops were, therefore, affected to a small extent in parts of the District. Early Gingelly crops have also suffered from insects. From the month of July, sufficient and seasonable rains fell, and proved favourable for dry and wet cultivation. The freshes in the Godavery rose to 30 feet, or 2 feet higher than in the preceding year, and caused some damage to the early sown dry crops on the islands in the river bed. The anicut channels received full supply of water, and commanded the wet cultivation under them fully. The tanks in the upland talooks were filled, and the water was enough for wet cultivation under them. The lands under the Yelerroo were cultivated to their full extent. There is on the whole an increase in the extent of actual cultivation of all crops over that in the preceding year. The crops generally both in quality and quantity have been the best that the Ryots have had during the last twenty years. Garden crops such as Onions, Garlic, Turmeric, and Chillies have yielded a fair return. The Cocoanut, Arecanut, and Plantain gardens were injured by the prevalence of hot winds about the end of the Fusly year preceding the one under report. No second crop or Dalwa cultivation was carried on, in consequence of the insufficiency of water in the Godavery in March, April, and May, and of certain channels having been closed for repairs. Summer dry crops such as Bengal-gram, Green-gram, Black-gram, Horse-gram, Cow-gram, Coriander, Fenugreek, &c., were grown abundantly and produced very well from our having had a favourable north-east monsoon.

12. Rain-fall.—The subjoined abstract shows at one view the average fall of rain as compared with Fusly 1275:—

Year.	Months.	Fusly 1275.		Fusly 1276.		Increase or Decrease.	
		IN.	T.	IN.	T.	IN.	T.
1866 ...	April	2	12	2	12	...	...
	May	3	78	3	43	— 0	35
	June	0	87	0	81	— 0	6
	July	3	41	6	75	+ 3	34
	August	10	42	6	43	— 3	99
	September	7	49	3	61	— 3	88
		28	9	23	15	— 4	94
	October	1	26	8	59	+ 7	33
	November	0	98	0	80	— 0	18
	December	0	15	0	4	— 0	11
1867 ...	January	...	...	1	95	+ 1	95
	February	0	13	0	8	— 0	5
	March	...	...	0	7	+ 0	7
	Total	2	52	11	53	+ 9	1
	Grand total	30	61	34	68	+ 4	7

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The total fall during the year exceeds that of the previous year by 4 inches and odd.

13. SANITARY CONDITION.—In a sanitary point of view, the year was unfavourable though not so bad as the previous one. Cholera, small-pox, and fever prevailed much, and the two first were of virulent type throughout the District for some months in the year. The subjoined statement shows the attacks of, and deaths from, those diseases in comparison with those of the preceding year:—

Description of diseases.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.	Attacked.	Died.
Cholera	14,779	13,687	14,672	13,722	...	35	107	...
Small-pox...	9,128	2,660	7,090	2,906	...	246	2,038	...
Fever	22,897	17,870	27,841	10,005	4,944	...	...	7,865
Total... ...	46,804	34,217	49,603	26,633	4,944	281	2,145	7,865

The deaths entered in this Statement are according to the accurate Returns obtained through the Death Registration Department. Cattle murrain continued in parts of the District throughout the year, but the mortality was less than in the past year as shown in the margin.

	No. of cattle died.
Fusly 1275	23,041
Do. 1276	22,357
Decrease...	684

14. STATEMENT No. 2, PRICES.—Statement No. 2 shows the average prices of grain for each talook as well as for the whole District, from which it will be seen that prices of every kind of agricultural produce have risen higher than those in the previous year. The rise in the prices is due to the great demand from other parts of the country which experienced scarcity.

15. RYOTS' HOLDINGS, STATEMENT No. 3.—In this Statement, Ryots' holdings, cultivation, and settlement are exhibited. The following is an abstract showing in one view the holdings at the beginning of the year, subsequent changes, and the waste remitted and charged:—

Items.	Area.	Assessment.
	ACRES.	RS.
Holdings at the commencement of Fusly 1276	5,89,697	17,79,278
Deduct lands given up	2,70,773	9,60,765
Remaining... ...	3,18,924	8,18,513
Add lands taken up	2,87,707	4,69,337
Total... ...	6,06,631	12,87,850
Deduct waste remitted	661	1,832
Remainder... ...	6,05,970	12,86,018
Particulars.		
Actual cultivation	4,33,003	10,82,987
Waste charged	1,72,967	2,03,031

Particulars of the land given up and taken up are given in paragraphs 17 and 18.

16. Of the sum of Rupees 1,832 under "Waste remitted," Rupees 1,533 are in the Rajahmundry and Peddapur talooks for wet lands left uncultivated under certain tanks which received

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no water. The remaining Rupees 299 are in other talooks, of which Rupees 192 were the sist remitted on dry lands for the following special reasons, viz.

First.—On 164 Acres of land belonging to a ryot, Bandaroo Gangiah, purchased on behalf of Government in a public sale for arrears of revenue, no other holders having offered anything.

Second.—On 17 Acres of land which were flooded by water from a tank by a breach in the bund and rendered unfit for cultivation.

Of the 1,72,967 Acres, assessed at Rupees 2,03,031, under "waste charged," 1,53,007 Acres, assessed at Rupees 1,53,688, are of dry land, and most of which are in the upland talooks. The whole dry land and the remaining 19,960 Acres of wet land, assessed at Rupees 49,343, were left uncultivated at the pleasure of their holders for pasture, fallow, and other purposes.

17. Particulars of lands given up—

		Acres.	Rupees.
1.	By the adoption of new survey and settlement rates...	39,225	3,82,822
2.	By the conversion of dry lands into wet, and permanently classed as such under paragraph 2 of the Water-tax Rules, issued with the Government Proceedings, dated 31st October 1865, No. 2,665	38,049	1,32,829
3.	By the change of wet lands erroneously classified as such in the accounts into dry under the Board's orders, dated 6th May 1864, No. 2,738 ...	18,812	32,319
4.	Lands which became useless or appropriated for public purposes and given in exchange of lands taken up for those purposes	660	2,277
5.	By the transfer of villages under joint rents, into single rents, as well as Lanka lands under joint rents into miscellaneous	66,948	2,09,760
6.	By exclusion of grant lands from Ryotwar and of Ashalminha or temporary cultivation	1,142	1,493
7.	Lands given for dwelling sites and included under Gramakhantam under Board's Orders	10	106
8.	Enfranchisement by the Inam Commissioner of certain lands under Ryotwar as Inams	186	404
9.	Transfer of certain villages and lands from one talook and village to others by the Settlement Department	914	5,799
10.	By the transfer of lands from one Ryot to another	7,262	16,026
11.	Lands actually resigned	97,565	1,76,930
		270,773	9,60,765

18. Particulars of lands taken up—

		ACRES.	RS.
1.	By the adoption of new Survey and new Settlement rates	182,135	2,08,909
2.	By the conversion of dry land into wet, and permanently classed as such under paragraph 2 of the Water-tax Rules, issued with the Government Proceedings, dated 31st October 1865, No. 2,665	38,049	1,32,829
3.	By the change of wet lands erroneously classified as such in the accounts into dry under the Board's Orders, dated 6th May 1864, No. 2,738...	18,812	32,319
4.	By transfer of villages under single rents into joint rents and Ryotwar..	8,293	10,015
5.	By incorporation with Zirayaty certain Inams under Inam Commissioner's instructions	681	1,539
6.	By transfer of certain villages and lands from one talook and village to others by the Settlement Department	825	3,871
7.	Uncultivated wet lands under occupation of Ryots for which remission was granted and which were excluded from the holdings of Fusly 1275.	632	2,339
8.	By the transfer of lands from one party to another	7,262	16,026
9.	Lands actually taken up	31,018	61,497
		287,700	4,69,337

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19. From the foregoing explanation it will be seen that the lands actually given up and taken up for Fusly 1276 are Acres 97,565, assessed at Rupees 1,76,930, and Acres 31,018 assessed at Rupees 61,490, respectively. These numbers are much higher than in any other previous years under joint rent system, but arise from the fact of actual relinquishments of land being possible under Ryotwar, which were not under the joint renting system.

20. A comparative abstract of cultivation and settlement is annexed as directed in Clause 4 of paragraph 4 of the Board's Circular Memorandum of the 14th August 1866, No. 787, and in accordance with the form A. therewith received, and it shows at one view the net settlement inclusive of waste charged in comparison with that of Fusly 1275. Remissions are deducted and the amount of Miscellaneous items is added so as to show in one sum the whole settled demand:—

Items.	Last Fusly.				Present Fusly.				Increase.		Decrease.	
	Extent.	Assessment			Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	ACRES.	RS.
Dry	372,541	10,72,802	6	11	382,794	6,46,804	12	1	10,253	......	...	4,25,997
Wet	217,156	7,06,476	4	9	223,176	6,39,213	8	8	6,020	......	...	67,263
Total...	589,697	17,79,278	11	8	605,970	12,86,018	4	9	16,273	......	...	4,93,260
Add—												
Second crop assessment	....	......	...	...	....	......	...	...	......	......	...	......
Additional assessment.	....	......	...	...	....	1,135	6	3	......	1,136	...	......
Water-tax	....	8,42,998	0	3	....	7,82,903	5	3	......	......	...	60,095
Road Fund...	....	......	...	...	....	34,455	5	8	......	34,455	...	......
Village Service Fund.	....	......	...	...	....	......	...	...	......	......	...	......
Total...	....	8,42,998	0	3	....	8,18,494	1	2	......	......	...	24,504
Deduct Remissions.												
Road Fund...	....	7,225	6	10	....	59,961	9	3	......	52,736	...	......
Village Service Fund.	....	19,391	13	8	....	143	8	0	......	......	...	19,248
Other remissions as particularized in Statement No. 4	....	5,148	12	3	....	2,067	15	0	......	......	...	3,081
Total...	....	31,766	0	9	....	62,173	0	3	......	30,407	...	......
Remaining Beriz ...	....	25,90,510	11	2	....	20,42,339	5	8	.....	......	...	5,48,171
Add Miscellaneous items as particularized in Statement No. 5.	....	8,09,535	10	10	....	10,26,959	5	0	......	2,17,423	...	......
Total...	....	34,00,046	6	0	....	30,69,298	10	8	......	......	...	3,30,748

21. The Ryots' holdings inclusive of waste charged for Fusly 1276 amount to Acres 605,970, bearing assessment of Rupees 12,86,018, and exhibit an increase in area of Acres 16,273, and a decrease in assessment of Rupees 4,93,260. It will be observed that though Fusly 1276 was an exceptionally favourable one to agriculture, the result of the settlement exhibits a net falling off of nearly three lacs of Rupees as particularized below:—

	RS.
Total decrease of	4,93,260
Deduct amount of sists of unsurveyed Islands in the bed of the Godavery, and of unsurveyed and unassessed villages and lands transferred from Ryotwar to Miscellaneous being only nominal	2,03,788
Remainder ...	2,89,472

This decrease arose—

First.—By reduction of assessment in consequence of the adoption of the new settlement rates 1,73,912

Secondly.—By relinquishment of lands, the Ryots being at liberty to do so under the Ryotwar system 1,15,560

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22. Rupees 1,136 under additional assessment is the wet assessment imposed on dry lands cultivated with wet crops under tanks.

23. The decrease * in water-tax is chiefly due to the cultivators not having used anicut water for their dry crops as in the past year in consequence of the fall of seasonable rains and partly to much land having been relinquished in the Undi talook from the Ryots thinking the water-rate unduly high. This was, however, I believe, only an assigned and not an actual cause. They had too long tasted the sweet of a ridiculously low rate to be reconciled at once to the idea of a proper one. Much of the land so relinquished has been taken up for the Fusly 1277.

* Rupees 60,695.

24. The increase of Rupees 34,455 on account of Road Fund was the amount charged on Government Zirayaty at two Pies per Rupee on land assessment, and at six Pies per Rupee on water-tax under the provisions of the Road Cess Act No. 3 of 1866; and it being distinct from Land Revenue is entered in Column 52 of the No. 3 Statement. The Road Fund, namely, Rupees 59,961 for Fusly 1276 under the head of deductions, includes the above sum of Rupees 34,455, as well as Rupees 25,506 which are included in the settlement rates and deducted from the demand. These two sums are exhibited as an item of remission in Column 55 of the same statement. The amounts in Columns 52 and 55 do not agree, because in this District the cess is of two kinds, viz., one is distinct from Land Revenue, and the other is included in it. The cause for the increase of Rupees 52,736 in Road Fund for Fusly 1276, as compared with Fusly 1275, is simply because the Road Cess was in Fusly 1276 collected under and at the rate mentioned in the Road Cess Act, while in Fusly 1275 it was collected at only 2 per cent. from the Land Revenue of the Sub-division talooks in which the settlement rates were then under operation.

25. The decrease of Rupees 19,248 in the item of Village Service Fund under deductions is due to the abolition of the joint renting system in which it was collected under the head Gramakharch or village charges. The sum of Rupees 143-8-0 was collected in a few villages of the upland talooks where the joint rents still prevail in consequence of no survey or classification having been made in them.

26. The particulars of the other remissions in Statement No. 4, and of miscellaneous items in Statement No. 5, are fully noticed in paragraphs 30, and 31 to 33 respectively.

27. On the whole, the increase in cultivation would have appeared much larger because the increase in area by Survey is on an average a little more than 25 per cent. over the estimated area of the past year but for the exclusion of 133,495 Acres which were both unoccupied and transferred to miscellaneous. The large decrease in the assessment is partly owing to the above cause and partly to the introduction of the reduced settlement rates.

28. Principal sources of Irrigation.—The following statement shows the principal sources of Irrigation, the extent of Government Ayacut and cultivation under such Irrigation works with the assessment and actual Revenue derived therefrom for Fusly 1276:—

Sources of Irrigation.	Ayacut.					Cultivation.											
	Extent.		Assessment.			Extent.		Assessment.			Water-tax.			Total.		
	A.	C	Rs.	A.	P.	A.	C.	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Anicut channels......	324,813	8	6,84,090	2	5	176,229	76	4,66,784	11	1	7,03.006	0	8	11,69,790	11	9
Other channels such as Mountain streams............	8,967	58	53.238	5	4	6,250	94	46,954	4	3	......	...	...	49,954	4	3
Tanks	63,160	54	1,88,885	13	0	89,474	74	1,30,195	7	3	......	...	...	1,30,195	7	8
Wells	35	92	81	8	10	35	92	81	8	10	......	...	...	81	8	10
Total......	396,977	12	9,26,290	13	7	221,991	36	6,44,015	15	5	7,03,006	0	8	13,47,028	0	1

Ruined tank.—No ruined tanks have been made over to individuals during the year under report, as none were applied for.

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29. Cultivation of Sugarcane, Cotton, and Indigo.—In Enclosure B. of Statement No. 3, cultivation of Sugarcane, Cotton, and Indigo is exhibited for the current Fusly, as compared with the preceding. The small decrease in the extent of Sugarcane cultivation is owing to the falling off of the price of Jaggery, in consequence of less demand for it from other parts. The large increase in Cotton cultivation is owing to the facilities afforded to the agriculturalists, for the growth of this article, by the fall of seasonable rains, and to the hope of remunerative prices continuing.

	Fusly 1275.	Fusly 1276.	Increase or Decrease.
Sugarcane	5,810	5,453	— 367
Cotton..............	2,115	33,123	+ 12,008
Indigo	460	850	+ 390

The increase in the Indigo cultivation is 390 acres, and is due to the favourable rains in those parts where it is cultivable.

30. *Statement No.* 4.—This Statement shows the particulars of remissions from the gross assessment. They amounted to Rupees 2,068, or 3,081 below the remission of Fusly 1275. The remissions granted for withered crops and loss of produce are only Rupees 123, while it was in the past year Rupees 2,895 for these two items and for Shamlat Bunjer. The increase of Rupees 440 under Pani Boodity and Payamally is owing to the remission having been given in the current year for lands flooded by water in a few villages of the Tanuku talook where it had happened, the bunds of a channel having been overflooded by too much anicut water added to a heavy fall of rain. The fluctuations in remissions under Miscellaneous items require no other explanation, than the reasons assigned to each item in the statement.

31. *Statement No.* 5.—This statement shows the demand, collection, and balance, of the items of Land Revenue, Miscellaneous, for Fusly 1276, as compared with the preceding Fusly, together with the collections made on account of current demand and arrears. An explanatory Memorandum is separately submitted, showing the nature of each item and particulars of the mode in which the settlement was made. As there are certain special items other than those given in the form of Statement, they were included under the head of other items, and particulars of them are given separatey in the explanatory Memorandum. Full particulars of water-tax on Government zirayati, Zemindary, and Inam lands are given in a separate statement, which is an enclosure of the explanatory Memorandum. Of the items entered in Statement No. 5, those in which there are large increases and decreases as well as new items, are noted in the margin, and causes for their variations are given below:—

Items of increase as well as new items.

	Rs.
1. Tax on trees on unassessed lands	3,132
2. Cess for repairs of tanks	350
3. Revenue from rented villages	1,112
4. Land cultivated but not included in the Jummahbundy... ...	16,108
5. Cultivation of Porumboke lands...	6,451
6. Rent of Gardens and Topes	946
7. Revenue from lands assessed at favourable rates	442
8. Rent of Islands situated in rivers...	2,13,224
9. Other items	66,458

32. The increase of Rupees 3,132 in the first item is chiefly owing to the tax properly creditable to this head, having been in Fusly 1275 included under the head "Rent on fruit trees." The cess for repairs of tanks was collected from Inamdars, whose lands were irrigated from those tanks, for which the cess is levied at so much per putty of land, under the head of "Ghattu tooms shists." This was up to last year included in the Kattubady payable on Inams, but in the year under review, it is inserted under its proper head, and therefore appears to be an increase. The increase in the third item is owing to some villages, under joint rents in Rajahmundry and Peddapur talooks, which were not surveyed, nor assessed by the Settlement Department for causes specified in paragraph 6 of this report, having been rented out to single individuals, and their shists having been transferred to the

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Land Revenue, Miscellaneous. The increase in the fourth item is due to the cultivation of Government assessed lands by Ryots without obtaining permission, there being many lands of the kind unoccupied under the Ryotwary system. The increase in the fifth item is owing partly to the increased extent of surreptitious cultivation of Porumboke lands, such as pathways, tanks, &c., in consequence of high prices of agricultural produce, and partly to the assessment charged on it being double or treble, in order to prevent the cultivation of such public paths, &c., in future. Rupees 946 in the sixth item are rents of certain Cocoanut gardens belonging to Government in the Narsapur talook. These rents were hitherto erroneously credited under Ryotwar, and in this year transferred to their proper head. Rupees 442 under the seventh item are on account of favourable assessments on *bona fide* waste lands granted by the former Zemindars, under Section 15, Regulation XXX. of 1802. This assessment, which was hitherto included in Ryotwar under joint renting system of the villages in which they are situated, being in this year shown under this item appears to be an increase. The eighth item shows a large increase. It is attributable to the rents of unassessed islands in the bed of Godavery, which were hitherto included under Ryotwar, having been in this year excluded from it, and included under Miscellaneous. The full particulars of the ninth item, *i. e.*, "other items," are given in the explanatory Memorandum, which accompanies the Statement No. 5. They consist chiefly of the following items, viz.:—

1. Sale proceeds of Government Zirayati lands.
2. Arrear balance of water-tax on Zirayati lands.
3. Quit-rent of Puppalawary gudem.
4. Water-tax on second or summer crop lands cultivated in Fusly 1275.

Board's Proceedings, 29th October 1866, No. 7,810.

The sum of Rupees 1,710, under the first item, was realized some years before by the sale proceeds of Government unoccupied lands, and held under deposit. This amount was under the orders noted in the margin credited under this head in the year under report. The second is the balance of arrears of water-tax on zirayati lands demanded up to Fusly 1275, and included under Miscellaneous; while such water-tax has been included under Ryotwar in this year, agreeably to the instructions contained in the Board's Telegram, dated 5th August 1867. The third is the quit-rent on Puppalawarygudem village; it has been, as directed by the Board in paragraph 10 of their Proceedings, dated 31st October 1866, No. 7,880, adujsted by debiting it to "Advances Recoverable," and crediting it to "Land Revenue, Miscellaneous." The fourth is water-tax on second crop lands irrigated in Fusly 1275, which could not have been included in the demand of that year, in consequence of non-receipt of the necessary accounts from the talooks, within the end of the Fusly. This amount has, under the circumstances and directions contained in paragraph 4 of the Board's Proceedings of 12th May 1865, No. 2,431, been demanded in the current year separately under Miscellaneous.

	Items of	Decrease.
		RS
1.	Jody on Inams	15,636
2.	Grazing tax	2,611
3.	Revenue from sequestered Inams	2,456
4.	Rent on Palmyra trees	9,976
5.	Do. on Fruit trees	2,102
6.	Water-tax on Zemindary and Inam lands	54,106

Mungonda.
Sakurru.
Nandampudi.

33. The decrease under the first item is owing partly to the quit-rent on sundry Inams payable for previous years having been demanded and collected in Fusly 1275, in which quit-rent registers were received from Inam Commissioner, while this is not the case in the current year; and partly to the quit-rent of the three *Harsalmakhta* villages noted in the margin, enfranchised by the Inam Commissioner, which was erroneously credited to Miscellaneous in Fusly 1275, having been now transferred to its proper head "Shrotriem Jodi." In the second item, "Grazing-tax," the decrease is caused

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by the lands, which were hitherto rented out for grazing, having been left for pasture of village cattle in common. The decrease in the third item is due to the shists of sequestered Inams, which were held in deposit up to Fusly 1274, having been largely credited in Fusly 1275; while only a small amount was credited in Fusly 1276. In Palmyra tax, item No. 4, there is a large decrease of nearly 10,000 Rupees. Up to Fusly 1275, the Palmyra tax was collected on trees in lands under occupation of ryots under the head of "Tadivala;" but from Fusly 1276, in which the Ryotwar system is introduced, no tax on such trees is collected, and it is the only cause for the decrease. The decrease in the 5th item is only nominal; it is owing to the transfer of the amount to its proper head "Tax on trees on unassessed lands" as explained in the above paragraph. A large decrease appears in the last item or "Water-tax on Zemindary and Inam lands," most of which is attributable to there having remained larger arrears at the beginning of Fusly 1275, than there were at the beginning of the current year, as shown in the margin, and the remaining portion, namely, Rupees 8,305, is owing to the smaller extent of dry lands irrigated in Zemindary and Inam tracts in this, than in the preceding year.

Fusly 1275	2,88,099
,, 1276	2,42,298
Decrease...	45,801

34. STATEMENT No. 6.—In this statement, the demand, collection, and balance of Zemindary and Proprietary estates are shown together with the particulars of Shrotriem and rented villages. There is a net increase of three in the number of villages under the head "Inam villages," resulting from the following alterations, namely, three villages in the Ellore talook as per margin, formerly paying no quit-rent to Government, have been enfranchised by the Inam Commissioner, and the quit-rent demanded in the year under review. One village called Mokkala Tippa, No. 7, under the head "Inam villages" in the last year, having been included by the Settlement Department as part of Pallamkurru, a Government village, it is struck off this current year's Statement, and its Jody and quit-rent are included under Land Revenue, Miscellaneous, of Pallamkurru. A hamlet called "Turpulanka" attached to a Government village of Mogallamory, which has been enfranchised by the Inam Commissioner, having been separated by the Settlement Department as an Agraharam, this is included as an Inam village in the Statement No. 6 in this year. Of the three villages, Nos. 33, 87, and 88, under the head "Shrotriem," in Statement No. 6 of Fusly 1275, one is hamlet of a Government village, and the other two are Zemindary Agraharams; but they were by mistake hitherto entered under the above head, and are therefore excluded from the statement of the current year. They are substituted by an equivalent number of villages, viz., Mangonda, Sakurru, and Nundampudi, which were enfranchised by the Inam Commissioner as Agraharams, and were erroneously omitted in the statement for past Fusly. There is an increase of two in the number of Shrotriem Agraharams over that of Fusly 1275, as explained in paragraph 8. The two hamlets called "Poolugogulapadu" and "Kotturpadu" inserted at the bottom of the "villages rented for one year" are attached to the village of Gontavanipalem in the Peddapur talook. The latter has been surveyed and assessed by the Settlement Department, but not the former. They are, therefore, separately rented out to single individuals, and entered in the Statement No. 6, and their rents are included in the current demand under item No. 4 of the Statement No. 5.

No. 30. Lingaravupalem Agraharam.
,, 31. Kristnapuram.
,, 32. Mankenapalli.

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35. STATEMENT No. 7.—This statement shows the demand, collection, and balance of all sources of revenue, current, and arrears. The following abstract exhibits the entire revenue demand of the year inclusive of all sources, as contrasted with the revenue of Fusly 1275.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	Rupees.	Rupees.	Rupees.	Rupees.
Peshcush on permanently settled estates... ...	7,37,016	7,36,926	...	90
Jody on Shrotriem and Inam villages	30,215	31,531	1,316	...
Ryotwar	17,47,513	20,42,339	2,94,826	...
Miscellaneous	16,52,533	10,26,959	...	6,25,574
Total...	41,67,277	38,37,755	2,96,142	6,25,664
Net .	...	...	...	3,29,522
Sundry sources of Revenue.				
Abkarry	1,79,688	1,85,987	6,299	...
Income-tax	1,308	38	...	1,270
License-tax	...	25,238	25,238	...
Sea Customs	47,088	48,523	1,435	...
Land Customs	695	485	...	210
Salt	3,58,834	4,61,132	1,02,298	...
Stamps	1,45,942	1,49,680	3,738	...
Total...	7,33,555	8,71,083	1,39,008	1,480
Net...	...	...	1,37,523	...
Grand Total...	49,00,832	47,08,838	4,35,150	6,27,144
Net..	...	...	...	1,91,994

36. In the Peshcush of the permanently settled estates, there is a decrease of 90 Rupees. This amount has been ordered by Government in their Proceedings of 21st June 1866, No. 1,518, communicated with the Board's Proceedings, dated 5th July 1866, No. 4,751, to be reduced from the Peshcush of the Palivala estate on account of certain extent of the proprietary land given in exchange for an Inam taken up by Public Works.

37. Under the head of Shrotriem Jody an increase of Rupees 1,316 occurs, and is chiefly attributable to the quit-rent imposed by the Inam Commissioner on three Government Harsalmakhta villages called Mungonda, Sakurru, and Nandampudi.

38. The demand under Ryotwar shows an increase of Rupees 2,94,826. It is only nominal. This should apparently have been much larger, because water-tax on Government zirayati lands to the amount of Rupees 7,82,903 being included under Ryotwar, under the Board's instructions contained in their telegram of the 5th August 1867; while it was included in the year preceding under Land Revenue, Miscellaneous. But this difference has been counterbalanced by a large decrease in Ryotwar for the following reasons:—

1*st.*—By favourable rates of new survey assessment.

2*nd.*—By relinquishment of lands under Ryotwar system.

3*rd.*—By transfer of assessment of Godavery islands and single rented villages to Miscellaneous, as explained in paragraph 32 of this Report.

39. There is a decrease of Rupees 6,25,574 under the head of "Miscellaneous," and it is also nominal, and is due to the transfer of water-tax on Government zirayati lands to Ryotwar. This decrease would have appeared still greater, had it not been counterbalanced by the transfer of assessment of Godavery islands and single rented villages from Ryotwar.

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40. The abkarry demand shows an increase of Rupees 6,299, and has been occasioned by the re-sale of the Rajahmundry Abkarry Farm for reasons stated in my letter to the Board, conveyed in their Proceedings of the 15th June 1865, No. 3,261.

41. The demand of other items, under sundry sources of revenue, consists of only the collections which were made within the Fusly. Their variations for increase and decrease will be explained below in paragraphs 48 to 52.

42. The following Abstract, which is in the Form B., separately received with the Board's Circular Memorandum of 14th August 1866, shows the collections of Land Revenue inclusive of all other sources, current and arrears, as contrasted with those of Fusly 1275:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease	Remarks
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled.	50,860	7,04,335	7,55,195	29,297	7,15,553	7,44,850	......	10,345	
Jodi on Shrotriem, &c., villages	772	25,993	26,765	3,719	29,641	33,360	6,595	......	
Ryotwar	42,198	17,24,126	17,66,324	22,956	19,96,756	20,19,712	2,53,388	......	
Miscellaneous items.	1,94,891	15,07,601	17,02,492	88,871	9,13,611	10,02,482	......	7,00,010	Net decrease.
Total...	2,88,721	39,62,055	42,50,776	1,44,843	36,55,561	38,00,404	2,59,983	7,10,355	4,50,372
Abkarry	19,716	1,62,723	1,82,439	16,965	1,75,754	1,92,719	10,280	......	
Income-tax	10,101	1,308	11,409	......	38	38	......	11,371	
License-tax	......	......	......	......	25,238	25,238	25,238	......	
Salt	......	3,58,834	3,58,834	......	4,61,132	4,61,132	1,02,298	......	
Sea Customs	......	47,088	47,088	......	48,523	48,523	1,435	......	
Land Customs	......	695	695	......	485	485	......	210	
Stamps	......	1,45,942	1,45,942	......	1,49,680	1,49,680	3,738	......	
Grand Total...	3,18,538	46,78,645	49,97,183	1,61,808	45,16,411	46,78,219	4,02,972	7,21,936	3,18,964

43. In the collection of peshcush, there is a net decrease of Rupees 10,345 resulting from the gross decrease of Rupees 21,563 in the collection of arrears and gross increase of Rupees 11,218, in the collection of current demand in this year over that in the preceding. The former is owing to the less demand of arrear at the beginning of Fusly 1276 than in the preceding, in consequence of speedy realization of peshcush of Fusly 1275, than that of Fusly 1274. The latter is due to the more punctual collection of current demand of peshcush in Fusly 1276 than in Fusly 1275.

44. The increase of Rupees 6,595 in the collection of Shrotriem Jody is partly due to the greater demand in Fusly 1276, the quit-rent imposed on the three Harsalmakhta villages alluded to in paragraph 33 being included under this head, and to the more speedy realization of the current demand of Fusly 1276 than that of Fusly 1275, and partly to the demand of arrear at the beginning of Fusly 1276 being greater than that of Fusly 1275.

45. The increase of Rupees 2,53,388 under Ryotwar is not which is resulted from the gross increase of Rupees 2,72,630 in the current collections, and from the gross decrease of Rupees 19,242 in the arrear collections. The former is owing to the transfer of water-tax on Governments zirayati lands, from Land Revenue, Miscellaneous, to this head, and the latter is attributable to the lower arrear demand at the beginning of Fusly 1276 than in Fusly 1275; the collections of the demand of Fusly 1275 having been made with greater punctuality than that of Fusly 1274. The chief cause for the large decrease in the collection of Miscellaneous items is the exclusion from this head of the water-tax on Government zirayati lands.

46. The total collections of Land Revenue show a net decrease of Rupees 4,50,372, which is due to the following causes, viz:—

1st.—Favourable rates of new settlement shists.

2nd.—Relinquishment of lands.

3rd.—Decrease in the demand of water-tax.

4th.—Demand of arrear in Fusly 1276 being less than that in

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47. In the collection of Abkarry revenue, there is a net increase of Rupees 10,280, which is caused by the gross increase of 13,031, and a gross decrease of Rupees 2,751. The former is due partly to the increased demand by the re-sale of the Rajahmundry farm, and partly to punctuality of collections. The latter is owing to the smaller balance of arrears at the beginning of Fusly 1276 than in Fusly 1275.

48. The cause for the decrease of Rupees 11,371 in Income-tax collections is the abolition of the tax from August 1865, and the collection of Rupees 10,101 made in Fusly 1275 on account of the demand of former years, while only Rupees 38 were collected in Fusly 1276 on account of deductions made from interest on certain Government lands, for the period during which the tax was in operation.

49. The increase in the collection of License-tax is ascribable to the operation of Act XXI. of 1867 from 1st May 1867.

50. The revenue derived from salt during the year amounted to Rupees 4,61,132, showing an increase of Rupees 1,02,298 over that of Fusly 1275. This increase is attributable partly to the enhanced price of the article having been in operation throughout this year, while it was so from March only in Fusly 1275, and partly to the increased sales, the boat traders having resorted in larger numbers than usual to our pans. These are the traders about those parts close to the Kistna District Salt-pans where they used to purchase. They brought paddy and other grains in their boats to Cocanada, and on their return they preferred taking salt in their empty boats to returning without freight.

51. The variations in collections of Sea and Land Customs being small, call for no particular remarks.

52. The revenue from Stamps exhibits an increase of Rupees 3,738 over that of the preceding Fusly; this increase is due to the greater number of suits filed in the Small Cause Courts, and to the operation of the Indian Registration Act.

53. The following is an Abstract of Statement No. 7, showing the current Demand, Collection, and Balance of all sources of revenue for Fusly 1276:—

Items.	Demand.	Collections within the Fusly.	Balance.	Subsequent collections up to 30th Sept. 1867.	Balance.
	RS.	RS.	RS.	RS.	RS.
Permanently settled	7,36,926	7,15,553	21,373	16,664	4,709
Shrotriem Jody	31,531	29,641	1,890	1,255	635
Ryotwar	20,42,339	19,96,756	45,583	31,762	13,821
Miscellaneous	10,26,959	9,13,611	1,13,348	31,460	81,888
Total Land Revenue...	38,37,755	36,55,561	1,82,194	81,141	1,01,053
Sundry sources of revenue...	8,71,083	8,60,850	10,233	10,233	......
Grand Total...	47,08,838	45,16,411	1,92,427	91,374	1,01,053

Out of the entire demand of Rupees 47,08,838 above shown, Rupees 45,16,411 were collected within the year, leaving a balance of Rupees 1,92,427. Subsequent collections up to the end of September 1867 reduced this balance again to 1,01,053, or little more than two per cent. of the Demand.

54. Of the balance of Rupees 4,709 in the permanently settled estates, Rupees 951 are on account of Peshcush due by the Proprietor of Billumilly and Bayyanagudem estates. It is as usual not collected, in consequence of his lands of that value not having been cultivated this year by the non-completion of the repairs to the Bayyana dam. The remaining Rupees 3,758 are due on the estates of Tyajampudi and Kurukur. The proprietor having failed to pay the Peshcush balance

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for reasons reported in my letter to the Board of Revenue, under date the 3rd May 1867, No. 86, the estates have been attached under the Board's Orders, dated 19th June 1867, No. 3,784. Most part of the balance under Shrotriem Jody and Ryotwar is in the talooks of sub-division. Property nearly equal to the amount of the balance has been attached, and I have no doubt that the balance will be recovered soon. Of the balance under Miscellaneous, nearly half is the water-tax on usual wet Zemindary Agraharams and Inam lands in the sub-division, and is kept in abeyance, pending enquiry into whether they are really mamool Nunjah or not, and strict orders have been issued for the speedy realization of the remaining portion of the balance.

55. Statement No. 8.—The Demand, Collection, and Balance of all sources of revenue for previous years are shown in the following abstract. Out of the total demand of Rupees 4,37,259 at the beginning of Fusly 1276, Rupees 1,61,808 were realized within the Fusly, and Rupees 24,424 were remitted, leaving a balance of Rupees 2,51,027, subsequent collections up to the end of September 1867 further reduced this balance to Rupees 2,44,078, which are classed as under:—

Items.	Demand.	Collection.	Remission.	Balance.	Subsequent collection.	Balance.			
						Recoverable.	Doubtful.	Irrecoverable.	Total.
Land Revenue.									
Permanently settled	34,705	29,297	1,074	4,334	2,088	345	......	1,900 15 3	2,246
Shrotriem Jodi	4,741	3,719	28	994	17	191	21	765 2 11	977
Ryotwar	53,579	22,956	16,286	14,337	1,541	5,437	2,002	5,356 14 9	12,796
Miscellaneous	3,24,640	88,871	7,086	2,28,733	3,303	23,013	1,06,649	95,767 11 0	2,25,430
Total Land Revenue	4,17,665	1,44,843	24,424	2,48,398	6,949	28,986	1,08,672	1,03,790 11 11	2,41,449
Abkarry	19,594	16,965	......	2,629	......	......	......	2,628 14 8	2,629
Grand Total ...	4,37,259	1,61,808	24,424	2,51,027	6,949	28,986	1,08,672	1,06,419 10 7	2,44,078

56. The recoverable balance of Rupees 345 under permanently settled is outstanding on the estates of Tyajampudi for reasons explained in my letter to the Board of Revenue, referred to in their Proceedings of the 19th June 1867, No. 3,784, and it is in course of collection. Of the balance under Shrotriem,* Jody, Ryotwar† and Miscellaneous‡ classed as recoverable, about 4,000 Rupees are water-tax on the Ingeram estate for Fusly 1268 to 1275, the collection of which was hitherto suspended under the Board's orders noted in the margin. The claim of the proprietor for exemption of water-tax having been rejected by the Board in their Proceedings, dated 31st July 1867, No. 4,905, this amount will be brought to account soon. About 18,000 Rupees are of Fusly 1275, and the remaining 6,000 Rupees are of the years prior to it. Property is under attachment for greater part of the whole balance, and measures have been adopted for speedy collection of the arrears.

	Rs.
*	191
†	5,437
‡	23,013
	28,641

10th February 1865, No. 775.

57. Of the doubtful balance under Ryotwar, Rupees 1,000 are quit-rent on Service Inams imposed by the Inam Commissioner, as Shrotriem Inams. The matter as to the legality of levying the quit-rent is under inquiry according to the Inam Commissioner's directions, and will be settled soon. The remaining 1,002 Rupees are on account of sundry items, and are classed as such, pending further inquiry which will be made during the ensuing Jummahbundy.

58. Of the doubtful balance§ under "Miscellaneous," Rupees 10,000 are due from the estates of Nidadavole and Baharzhally in the sub-division, on account of water-tax for Fusly 1271. This amount has been left in abeyance as explained in the Settlement Reports of Fuslies

§ Rupees 1,06,649.

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1271 and 1272, pending the settlement and classification of lands in those estates by the Sub-Collector, as mamool wet or dry, about which an inquiry is being carried on. The remaining Rupees 96,649 are on account of water-tax on usual wet Service Inams and Zemindary, &c., lands; the collection of which was suspended pending the enfranchisement of the former, and inquiry into the latter as to whether they are really mamool nunjah or not, and these are expected to be settled soon.

59. Of the irrecoverable balance of Rupees 1,06,419-10-7, Rupees 89,913-7-2 were recommended for remission in my last year's report, and approved by the Board in paragraph 85 of their Proceedings, dated 11th June 1867, No. 3,569. Of this amount, Rupees 390-3-0 have been since realized and the remainder when sanctioned will, after deducting the subsequent collections, if any, be struck off the accounts.

60. The arrears now classed as irrecoverable amount to Rupees 16,896-6-5, for causes particularized below:—

	Rs.		
PERMANENTLY SETTLED.—Due from the estates of Billumilli and Byanagudem for Fusly 1275, the payment of which is as usual withheld in consequence of the non-completion of the repair to Bayana Calingulah..	950	7	5
SHROTRIEM JODY.—Quitrent demanded in accounts for Fuslies prior to the issue of Title-deeds, and the collection of which was declared by the Inam Commissioner as improper in his letter, dated 28th March 1866, No. 359	652	12	5
Rusooms demanded erroneously on certain Agraharams of the Pentapad talook, formerly belonging to the late Masulipatam District, although collection of such Rusooms was prohibited by the Government Order, dated 13th August 1859, No. 1,086	72	6	6
Quitrent (erroneously brought to demand under this head instead of under Miscellaneous) on Inams which have been sold for arrears of quitrent and purchased by Government in default of bidders ..	40	0	0
Total Shrotriem Jody ..	765	2	11
RYOTWAR AND MISCELLANEOUS.—Due by deceased Ryots who have no more property or holdings than those sold in satisfaction of the balance against them	567	3	5
Do. by deserted do. do. do.	865	0	5
Do. by poor do. do. do.	1,960	11	7
Water-tax on usual wet Inam, Zemindary, &c., lands which have been classed as such by inquiries under Government Orders and by entries in Title-deeds	6,007	6	7
Quitrent on Personal Minor Inams demanded in the accounts for Fuslies prior to the issue of Title-deeds for reasons above assigned for the first item under Shrotriem Jody	1,482	4	3
Balance of quitrent and water-tax due by Inamdars whose Inams have been sold for arrears and have no more property ..	572	4	4
Quitrent on do. demanded in the accounts according to the Registers furnished by the Inam Commissioner, and subsequently reduced by the same officer	412	3	7
Collections of assessment, quitrent, and water-tax erroneously credited to other heads than those to which they properly belong by the Curnums and Talook officials	72	7	6
Shist and water-tax erroneously demanded in the accounts during Jummabbundy on lands washed away by the Godavery, freshes, and since remitted on inquiry	190	9	10
Shist and other miscellaneous items over-demanded in the accounts... ...	773	0	5
Do. do. on lands occupied by the Public Works Department	742	1	0
Water-tax erroneously charged in the accounts and subsequently reduced by corrections in the classification of wet into dry	1,471	10	5
Jody on a Naikwady Service Inam surrendered by him being unable to pay it	61	5	0
Quitrent on a Government land taken up for building purposes erroneously demanded in the accounts after it has been redeemed	2	7	9
Total Ryotwar and Miscellaneous...	15,180	12	1
Total Land Revenue...	16,896	6	5

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61. From the reasons and particulars above detailed, it will appear that the balances have been, on careful inquiry, considered as irrecoverable; and could not be collected before the period prescribed by Law had expired, or subsequently; I therefore request sanction for writing off the the arrears, amounting to Rupees 16,896-6-5, the recovery of which is hopeless.

62. The enclosure A. in Statement No. 8, shows the extent to which coercive process was employed in the collection of the revenue during the Fusly. Processes were issued in 290 villages against 1,711 defaulters for the recovery of Rupees 49,085. The estimated value of the property attached amounted to Rupees 42,352, but the value of the property actually sold amounted to Rupees 10,919. Of this amount, Rupees 6,159 were realized by the sale of landed property, and the remainder by the disposal of moveable personal property.

63. Statement No. 9.—Statement No. 9 shows the particulars of collections and charges under different heads of Revenue. The following abstract shows the charges of the year compared with the preceding year, together with their percentage on the receipts:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Receipts	49,97,183	46,78,218	...	3,18,965
Management charges	1,62,771	1,61,880	...	891
Extra charges	52,871	56,938	4,067	...
Total charges...	2,15,642	2,18,818	3,176	...
Per centage of Charges to Receipts	4·32	4·67	0·35	...

64. Explanation for the decrease in the Receipts has been clearly detailed in the above paragraphs of this Report. The charges incurred during the year on account of management amounted to Rupees 1,61,880, or 891 below those of the preceding year. The decrease is chiefly owing to a gross decrease of Rupees 6,296, and to a gross increase of Rupees 5,405 on account of the items as per subjoined Statement:—

Decrease.	Rupees.
1. Collectors' salaries	3,583
2. Salt Deputy Collector's salary	247
3. Establishment and Saderwarid, except Land Revenue Establishment shown below...	2,466
Total decrease...	6,296
Increase.	
1. Land Revenue Establishment	5,405
Net...	891

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The decrease of Rupees 3,583 in the first, is principally due to the salary of the Sub-Collector having been drawn for a few days in Fusly 1276, the permanent Sub-Collector having been absent on duty in other Districts, while it was drawn for five months in the preceding year. The decrease of Rupees 247 in the salary of the Salt Deputy Collector is due to his having received only 250 Rupees a month throughout this year, while he received at 50 Rupees a month for about five months in excess of his permanent salary, he having been appointed to act as Third Class Deputy Collector during that time. The decrease of Rupees 2,466 in the Establishment, other than that of Land Revenue, and in Saderwarid, is partly due to the payment in Fusly 1275 to the Salt Superintendent and Peishkar at Karapa of the differences of their salaries as sanctioned in the Board's Proceedings noted in the margin, while it is not the case in this year, and partly to the smaller expenditure on account of Saderwarid in Fusly 1276 than in Fusly 1275, in which certain articles were purchased in the local market in consequence of the delay in the receipt of the Stationery, &c., from Madras.

Government, 14th May 1866, No. 1,151, communicated with Board's Proceedings, 2nd June 1866, No. 3,812.
Government, 6th September 1865, No. 2,112, communicated with Board's Proceedings, 12th idem, No. 5,651.

65. The large increase in Land Revenue Establishment is owing to the payment of the increased salaries to some of the Huzoor and Talook servants, and to the increased Establishment as sanctioned by Government in their Proceedings, dated 12th September 1865, No. 2,184, and 28th November 1865, No. 2,940, throughout this year, while it was only paid for a portion of the preceding year.

66. There is an increase of Rupees 4,067 in the extra charges; it is owing partly to the payment of a portion of Kudivaram in Fusly 1276, on account of salt manufactured in Fusly 1275, and partly to the increase in the contingencies, temporary Gumastahs having been entertained for the arrangement of Talook Records in this year at a cost of Rupees 1,743, while they were employed in Fusly 1275 for the arrangement of Huzoor Records at a cost of only 750 Rupees.

67. Statements Nos. 10 and 11.—Statements Nos. 10 and 11 exhibit the salt transactions of the year under report. The following is an abstract of Statement No. 10, showing the receipts and sales of salt:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Receipts.	IN. MDS.	IN. MDS.	IN. MDS.	IN. MDS.
Salt in store at the beginning of the year ...	3,18,975	4,66,731	1,47,756	......
Salt manufactured and received in Store during the year	4,33,566	2,52,153	......	1,81,413
Total...	7,52,541	7,18,884	1,47,756	1,81,413
Sales.			Net...	33,657
Home consumption	2,12,751	2,68,609	55,858	......
Inland do.	17,779	1,873	......	15,906
Exportation	54,200	33,200	......	21,000
Sold to French Government	1,080	1,080	......	......
Total...	2,85,810	3,04,762	55,858	36,906
		Net...	18,952	
Remainder...	4,66,731	4,14,122	......	52,609
Deduct wastage written off	......	29,876	29,876	......
Remaining...	4,66,731	3,84,246	......	82,485

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68. The decrease in the quantity of salt manufactured in Fusly 1276 is 1,81,413 Maunds, which is owing to a larger quantity of salt having remained in store at the beginning of the year than that at the beginning of the year preceding. The increase in the sale of salt occurs in the Home consumption, the causes of which have already been explained in paragraph 50. The decrease under Inland consumption, and exportation requires no explanation, as they are of a fluctuating character. The wastage of salt, viz., 15,636 Maunds, entered in Column 6 of the Statement No. 11, is less by 12,122 Maunds than that of Fusly 1275, and it is below the per-centage allowed. I request sanction for writing it off the accounts.

69. No salt has been imported by sea or by land during the year under report.

70. STATEMENT No. 12.—This Statement shows the collections at each port and Chowky on account of Sea and Land Customs. It will be seen from it that the port of Coconada has far exceeded in Revenue the other ports in this District.

71. EXAMINATION OF TALOOK AND VILLAGE ACCOUNTS.—Agreeably to the instructions contained in the Board's Standing Circular, dated 18th January 1864, No. 5, Talook Accounts have been examined by the officers conducting the Jummahbundy and found to be tolerably correct; but in the talook of Tanuku, in the Sub-division, which I settled for Fusly 1276, I found that most of the accounts of talook and village have been prepared incorrectly. Omissions have been pointed out. Due notice has been taken for the preparation of accounts in future carefully and correctly. The Village Accounts of all talooks have been found to be generally correct. The Talook officers and Village Curnums have all been supplied with printed forms of accounts.

72. HUZOOR ACCOUNTS.—Huzoor Accounts have been correctly and neatly kept under the immediate supervision of the Deputy Collector in charge of the Account Department. The instructions contained in the Board's Circular Order, dated 26th March 1867, No. VIII., have been carefully attended to.

73. REGISTER OF LANDS ACQUIRED BY PUBLIC SERVANTS.—The annexed is an abstract showing the number of Public Servants who hold lands, and the extent thereof:—

Items.	Number of servants.	Extent of land.
		ACRES. C.
Up to Fusly 1275, as per Register in the last year's Jummahbundy Report ...	124	3,970 92
Deduct lands of those deceased and discharged ...	9	244 29
Remainder ...	115	3,726 63
Add lands of the servants newly entertained and those newly acquired by old servants ...	13	358 68
Total ...	128	4,085 31

From the Register of lands received from the Tahsildars and Sub-Magistrates, it appears that none of them hold lands in their respective ranges except the Tahsildar of Amlapur. He holds zirayaty land in his talook which he had acquired before he was appointed to it. His land included in the above Statement is A. 14 C. 45 in a village of Palugummy as entered in the Register furnished by him; but I find from the Revenue Accounts that he had for Fusly 1276 A. 14 C. 13 of zirayaty land in a village of Gangalakuru, also in the same talook, for which he obtained a Ryotwar Puttah. This land was acquired by him previous to his coming to this talook. He mentioned in his Register for the year 1865, that he sold this land to Veeravilli Somgameswarraw of Rajahmundry; but he has only about two months ago addressed an Arzee to me request ing the land to be transferred in the accounts in the name of Akalla Ramanna, an inhabitant of

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Gangalakurru, as he purchased it from Veeravialli Somgameswarraw, and this matter is under inquiry. The Deputy Collectors' hold no land in this District.

74. Law Suits.—The subjoined is a Statement showing the costs awarded and recovered in Fusly 1276:—

No.	Number and year of the Suit.	Parties against whom the amount of costs was awarded.	Amount of costs awarded.			Amount received.	Balance.
			Balance at the beginning of the Fusly.	Amount charged within the Fusly.	Total.		
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Original Suit No. 304 of 1865, Narsapur District Munsiff Court's file.	Plaintiff—Vanamudy Lakshmudu...	... ...	0 13 2	0 13 2	... ...	0 13 2
2	Do. do. No. 399 of 1865 of Ellore District Munsiff Court's file	Plaintiff—Tallapragada Durga Vara Prasadarayudu	... ...	9 11 9	9 11 9	9 11 9	... ...
			... ...	10 8 11	10 8 11	9 11 9	0 13 2

The small balance of 13 Annas and 2 Pies will be collected soon.

75. Sub-Collector's Report.—The Sub-Collector's Report will be sent when received.

Cocanada,
31st October 1867.

(Signed) J. FRASER,
Collector.

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SETTLEMENT REPORT

OF

GODAVERY.

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1. In continuation of my Settlement Report for Fusly 1276, dated 31st ultimo, No. 302, I have the honour to submit the Quinquennial Returns as per margin from Fusly 1271 to Fusly 1276. They have been prepared in the forms received with the Board's Circular Memorandum, No. 1,097, dated 1st November 1866, and with care and attention to the detailed instructions contained in the above Memorandum, as well as in the Board's Circular, dated 19th March 1862, No. 1,846.

A. Statement showing the number of villages and hamlets.
B. Do. showing the Circar Ayacut and cultivation.
C. Do. of Irrigation sources.
D. Do. of Houses and Population.
E. Do. Ryots and Puttahs, &c.
F. Do. of Rent Roll.

2. Statement A.—This Statement shows the number of villages and hamlets held under each tenure. The extent in square miles entered in Column 2 is the entire area of the District excluding Zemindaries not forming portions of Revenue talooks, the extent of which is shown in Enclosure No. 1 of this Statement. The extent in acres entered in Column 3 is the entire Ayacut of each Government village including Porumboke and Inam. This is according to the present Return 1,757,300 Acres, showing an increase of 559,971 Acres over that entered in the last Return, and is owing to the entry in the present Return being the survey area, while that in the former one was the estimated area.

For Fusly 1271	1,197,329
Do. 1276	1,757,300
Increase	559,971

3. Annexed is an abstract showing the variations in the numbers of villages and hamlets of each description according to the present Return as compared with that last submitted:—

Items.	As per Return of Fusly 1271.		As per Return of Fusly 1276.		Increase.		Decrease.		
	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	Villages.	Hamlets.	
Ryotwar	3	3	859	546	856	543	...	...	
Rented	975	577	115	41	...	...	860	536	
Villages paying no Land Revenue	...	...	3	...	3	...	...	...	
Total Government	978	580	977	587	859	543	860	536	Net In.De. Villages. 0 1 Hamlets. 7 0
Shrotriem and Inam villages	465	127	136	91	...	...	329	36	
Zemindaries and Muttahs	737	466	1,087	511	350	45	...	...	
Total	2,180	1,173	2,200	1,189	1,209	588	1,189	572	Net Inc. Villages... 20 Hamlets... 16
Moturpha	3	...	...	...	...	...	3	...	
Grand Total	2,183	1,173	*2,200	*1,189	1,209	588	1,192	572	Net Inc. Villages... 17 Hamlets... 16

* N. B.—Include uninhabited villages and hamlets.

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4. From the foregoing it will be seen that there is a net decrease of 1 in the number of Government villages, resulting from the gross increase of 12 and a gross decrease of 13 as follows:—

Gross increase.

Hamlets converted into villages	5
Hitherto unnoticed in the accounts and now brought to account	2
Dowlaishwaram, a proprietary village transferred to Government by exchange of two Government villages Wuppada and Aminbada	1
Hitherto designated as Moturpha villages and now altered as Government villages	3
Two villages hitherto clubbed as one and now separated into two	1
	12

Gross decrease.

Villages amalgamated in others by the Director of Revenue Settlement	5
Enfranchised as Inam villages by the Inam Commissioner	4
Converted as hamlets	2
Transferred, to a Proprietor in exchange of his village taken up by Government	2
	13

The net increase of 7 in the number of hamlets (Government), is caused by a gross increase of 15 and a gross decrease of 8 as follows:—

Gross increase.

Villages converted into hamlets	2
Villages hitherto unnoticed in the accounts and now brought to account	13
	15

Gross decrease.

Converted into villages	5
Enfranchised as Shrotriem Agraharams	3
	8

5. The chief cause for the large increase in Ryotwar villages and large decrease in rented villages is the introduction of the Ryotwar system and abolition of the joint renting system.

6. The three villages paying no Land Revenue are separately exhibited as such, because they were shown in the last Return as Moturpha villages, and this designation has since been altered in consequence of the abolition of the Moturpha-tax.

7. The decrease of 329 and 36 in the number of villages and hamlets respectively under Shrotriem is the result of a gross increase and a gross decrease as stated below:—

Gross increase.	Villages.	Hamlets.
Enfranchised as Shrotriem	7	0
Four villages hitherto clubbed as two in the accounts and disgrouped by the Director of Revenue Settlement	2	0
Hitherto unnoticed in the accounts and now discovered	0	3
	9	3

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Gross decrease.	Villages.	Hamlets.
Villages belonging to Rampa Estate hitherto included under Shrotriem and now transferred to Zemindary and Muttas	338	39

8. There is a net increase of 350 villages and 45 hamlets respectively under Zemindaries and Muttas. It is caused by a gross increase and a gross decrease as shown under:—

Gross increase.	Villages.	Hamlets.
Hamlets converted into villages and transferred from one talook to another by the Director of Revenue Settlement	3	0
Hamlet which is only an estate has been classed as village by do. do. ...	1	0
Village belonging to the Vizianagrum Zemindary hitherto erroneously omitted in the accounts and now entered...	1	0
Hamlet belonging to do. classed as village by the Director of Revenue Settlement and transferred from one talook to another	1	0
Government villages given to a Proprietor in exchange of his village taken up by Government	2	0
Two villages hitherto clubbed as one and now separated into two...	1	0
Villages of Rampa estate hitherto under Shrotriem now transferred under Zemindaries and Muttas	338	39
Hitherto unnoticed and now discovered...	4	10
	351	49

Gross decrease.		
Dowlaishwaram taken up by Government in exchange of two Government villages...	1	0
Hamlets converted into villages	0	4
	1	4

9. The numbers of villages and hamlets of each description include those of Bechirakh or uninhabited.

10. Statement B.—This Statement shows the particulars of the extent and assessment of the ayacut and the proportion cultivated and waste in regard to Government lands, as well as percentage of waste to the total Government Ayacut.

11. The following is an abstract showing the Circar Ayacut in occupation and left waste and their assessment for Fusly 1276, as compared with those of Fusly 1271:—

Items.	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees.
Land in occupation.	564,002	17,98,381	658,491	15,08,706	94,489	......	...	2,89,675
Do. left waste.	61,447	156	228,001	2,53,199	166,554	2,53,043	...	...
Total... ...	625,449	17,98,537	886,492	17,61,905	261,043	2,53,043	...	2,89,675
							Net...	36,632

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12. The land in occupation shows an increase in area by 94,489 Acres, and a decrease in assessment by 2,89,675 Rupees, and the land under waste shows an increase of 1,66,554 Acres, assessed at Rupees 2,53,043. In Fusly 1271, almost the whole Government land was in occupation of Ryots under the joint-renting system, while now the land has been assessed by the Settlement Department, and much of it is unoccupied under the Ryotwar system now introduced. The large increase in area of the Circuit Ayacut both in occupation and waste is owing to the correct survey area being entered in the present Return instead of the estimated area as in the last Return. The net decrease in assessment of lands in occupation and waste is 36,632 Rupees, and is caused chiefly by the new settlement rates being lighter than the joint rents of Fusly 1271. The decrease in the assessment would have appeared greater by the adoption of the new settlement rates, had it not been for the large increase in the assessment of the unassessed Islands in the bed of Godavery during the past two or three years.

13. STATEMENT C.—This Statement exhibits in detail the various sources of Irrigation for Fusly 1276, both public and private, in each talook. An abstract is appended to show the works as compared with Fusly 1271:—

Sources of Irrigation.	As per Fusly 1271.	As per Fusly 1276.	Increase.	Decrease.
Government tanks, both in and out of repair...	1,856	1,710	......	146
River channels, do. do. ...	1,545	1,973	428	......
Spring do. do. do. ...	14	64	50	......
Anicuts do. do. ...	......	1	1	.. ...
Wells do. do. ...	68	32	......	36
Private tanks, do. do. ...	682	522	......	160
Do. river channels do. ...	76	22	......	54
Do. spring do. do. do. ...	3	......	......	3
Do. wells do. do. ...	646	512	......	134
Total... ...	4,890	4,836	479	533
			Net...	54

14. The decrease in the number of Government tanks is due to their having been assessed by the Settlement Department as Zerayaty as they were no longer required after the construction of the Anicut channels. The large increase under the head of "River channels, Government," is the consequence of the excavation of a greater number of channels at public cost for irrigating lands dependent on the Godavery anicut. The increase in the spring canals is owing to some of them having been erroneously included under the head of "River Channels" in Fusly 1271, and some unnoticed and now brought to this head. The anicut is that across the Godavery at Dowlaishwaram. The decrease in the number of wells is from certain Government villages in which they are, having been enfranchised by the Inam Commissioner as Shrotriem, and certain wells having been destroyed as they were neglected by the Ryots, &c., who now use Anicut water instead.

15. The decrease under all heads of private works is due to their having been filled up and destroyed as they were not needed by their owners, they having got the benefit of a supply of water from the anicut sources.

16. STATEMENT D.—This Statement contains the particulars of houses and population according to the present census. The instructions detailed in paragraph 5 of the Board's Circular Memorandum, dated 1st November 1866, No. 1,097, were duly observed, and every precaution has been taken to render these Returns as accurate as possible. According to the present census the

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total number of houses is 399,913, or 25,972 below that of Fusly 1271, and the total population is 1,427,472, or 60,641 above that of Fusly 1271, as will be seen from the following Comparative Abstract:—

Items.	As per Census of Fusly 1271.	As per Census of Fusly 1276.	Increase.	Decrease.
Houses	425,885	399,913	...	25,972
Population, viz.,				
Hindus	1,335,177	1,394,453	59,276	...
Mahomedans	30,338	31,496	1,158	...
Christians	1,316	1,523	207	...
Total	1,366,831	1,427,472	60,641	...
Particulars.				
Males	696,227	722,713	26,486	...
Females	670,604	704,759	34,155	...
Total	1,366,831	1,427,472	60,641	...
Agricultural	846,827	991,207	144,380	...
Non-Agricultural	520,004	436,265	...	83,739

17. The large decrease in the number of houses is caused by the erroneous preparation of the last Census Returns as explained below:—

First.—One house inhabited by two or more persons was erroneously entered as two or more houses.

Secondly.—Two or more outerhouses such as are used for cattle sheds, &c., in a compound belonging to one house owner were erroneously entered as separate houses.

But in the present census, the recurrence of such mistakes was carefully guarded against Returns prepared correctly. The large increase in the population under all classes is chiefly owing to the great number of immigrants from the north, chiefly Ganjam and Vizagapatam. This immigration has been caused by the late distress and scarcity in these Districts. Some of these immigrants are now returning to their former homes, but many have settled in this District for good. There is also a large increase in the population of agricultural class, and a large decrease in the population of non-agricultural class. This is attributable to the facilities afforded to the people for cultivation by the highly remunerative prices of agricultural produce, and by the abundant supply of water from the anicut channels, as well as by the favourable rates of the new survey assessment.

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18. Statement E.—This Statement shows the particulars of farmers and agricultural stock; and the results of comparison between it and the similar Return for Fusly 1271 are exhibited below:—

Items.	As per Fusly 1271.	As per Fusly 1276.	Increase.	Decrease.
Ryots.				
Registered Ryots	39,302	54,216	14,914	....
Sub-tenants	6,419	8,222	1,803	....
Total...	45,721	62,438	16,717	....
Puttahs.				
Single	184	41,318	41,134	....
Joint	971	12,073	11,102	....
Total...	1,155	53,391	52,236	....
Ploughs	72,569	78,544	5,975	....
Tilling cattle	152,217	165,905	13,688	....
Cows	65,453	66,171	718	....
She-Buffaloes	39,447	41,614	2,167	....
Sheep...	32,091	38,279	6,188	....

19. There is an increase in every item in this Statement. In columns 2 and 3 of the present and former Statements, the Ryots are designated as "Mirassidars" and "Payakaries" respectively. The term "Payakaries" is meant in this District to designate non-resident Ryots who are registered holders. In column 3 of the last Return, all non-resident Ryots were consequently included, and in column 2 resident Ryots; but no notice was taken of the sub-tenants. Having found that it is erroneous, and that it is the intention of the Board that column 2 should contain all registered Ryots whether resident or non-resident of the village in which they hold lands, and that column 3 should contain all under-tenants who temporarily cultivate lands on lease from the registered holders, I have accordingly obtained accounts and entered the number in the present Statement correctly. The increase in the number of registered Ryots is 14,914 over that of the last Return, and is partly due to the above cause, and partly to the increased extent of land brought under cultivation during late years from the facilities afforded by Anicut irrigation and the high prices of agricultural products.

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20. The number of under-tenants for Fusly 1276 is 8,222, and no comparison should be taken with the corresponding figure in Fusly 1271, as it was not what it ought to be as explained above.

21. The large increase in the number of Puttahs is owing to the introduction of the Ryotwary system and distribution of individual Puttahs throughout the whole District, except in a few hilly villages, in Fusly 1276, while in Fusly 1271 the joint renting system existed throughout the whole District and single village Puttahs were granted for each village.

22. The totals of the Puttahs in Columns 5 and 6 of this Statement do not tally exactly with the totals of columns 2 and 4 respectively of the Rent Roll F., because the number of village-war Puttahs for the joint-rent villages is included in Statement E, while the number of Ryots in those villages is included in Statement F. The prices of Cattle of all sorts have greatly risen during the last five years, and it is owing to the great demand for ploughing cattle, especially by agriculturists whose condition is now much better than it used to be.

23. The mortality among the cattle was also great, in consequence of the usual epidemics.

24. Statement F.—The last Statement F. is the Rent Roll or classified list of Ryots and of the assessment payable by each class. The following is a comparative abstract:—

Fusly.	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
Under 10 Rupees	12,202	59,899	17,371	89,739	5,169	29,840	...	......
From 10 to 30 Rupees.	13,818	2,59,965	19,044	3,67,691	5,226	1,07,726	...	......
,, 30 to 50 ,,	6,699	2,62,270	7,375	2,94,764	676	32,494	...	......
,, 50 to 100 ,,	6,308	4,63,209	6,417	4,54,422	109	......	...	8,787
,, 100 to 250 ,,	3,716	5,57,619	3,423	5,08,304	...	......	293	49,315
,, 250 to 500 ,,	716	2,40,636	619	2,06,069	..	......	97	34,567
,, 500 to 1,000 ,,	152	98,323	137	96,946	...	......	15	1,377
Upwards of 1,000 ,,	51	1,12,800	37	52,122	...	......	14	60,678
					11,180	1,70,060	419	1,54,724
Total...	43,662	20,54,721	54,423	20,70,057	10,761	Net 15,336	...	......
Single Puttahs	39,721	17,69,181	42,152	16,84,123	2,431	......	...	85,058
Joint Puttahs	3,941	2,85,540	12,271	3,85,934	8,330	1,00,394	...	......

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25. It will be observed that there is a large increase in the classes of Ryots paying 100 Rupees and under, and a small decrease in those paying 250 Rupees and upwards. The former result is caused by improvement in the resources of the Ryots, and the latter by the falling off in the rates of assessment in consequence of the new Survey rates being much below those of the joint rent system.

COCANADA,
25th November 1867.

(Signed) J. FRASER,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to report on the annual settlement of the Sub-division for Fusly 1276, (1866-67).

2. The Stations at which the annual Settlement was made.—The following Statement will show the stations at which the settlement of each talook was made, and the number of villages settled, and the period occupied at each station. I joined the division in April last, or shortly after the Jummahbundy was finished:—

Nos.	Talooks.	Stations.	No. of villages settled in each.	No. of days for each.	Number of Puttahs distributed.
1	Narsapur...	Razole	51	17	2,305 Individual Puttahs.
		Narsapur...	69	14	4,830 Do. do.
		Total ...	120	31	7,185
2	Undi... ...	Bhimavaram	78	23	3,481 Do. do.
		Viravasaram	10	1	871 Do. do.
		Total ...	88	24	4,352
		Grand Total ...	208	55	11,487

Of the three talooks in the Sub-Collector's charge, Narsapur and Undi were settled by Mr. Webster, and Tanuku, by yourself. My remarks are, therefore, as regards the two former only.

The settlement of the two talooks was finished in 55, or in 28 days less than last year, owing to all the required accounts being prepared by the Curnums in time. The whole settlement was made within the limits of the respective talooks. The form being altered, all the Puttahs were renewed, and no remarks are, therefore, called for on the subject.

3. Variation in the number and tenure of villages.

Talooks.	Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Narsapur	Government villages	118	120	2	...
	Agraharams	6	6	...	...
	Zemindary and Proprietary villages.	13	13	...	...
		137	139	2	...
Undi	Government villages	88	88	...	...
	Agraharams	3	3	...	...
	Zemindary and Proprietary villages.	57	57	...	...

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No variation took place in the number and tenure of the villages except in the Narsapur talook, where an increase of two villages was effected, as Kattimanda and Battelanka, which were formerly hamlets of Gudimellanka, were formed into two separate villages by the Demarcation Department. The new Ryotwarry settlement was also introduced in the remaining joint rented villages of the Narsapur talook in the year under report.

4 SEASON.

Years.	Months.	Fusly 1275.		Fusly 1276.	
		Inches.	Tenths.	Inches.	Tenths.
1866.	April...	...	9¾	...	...
	May ...	5	3¼	1	6
	June ...	...	5	1	3
	July ...	4	6½	8	5½
	August	15	5¼	6	5
	September	6	4¾	6	6
	Total...	33	4½	24	5½
	October	...	9	12	1¼
	November	...	8¼	1	8
	December	...	8	...	¾
1867.	January	...	...	2	2
	February	...	...	...	...
	March	...	...	...	...
	Total...	2	5¼	16	2
	Grand Total...	35	9¾	40	7½

The season was a remarkably favourable one. The rain-fall was greater by 4 inches and 7¾ tenths than last year. Both dry and wet crops were largely cultivated, and the out-turn was abundant. No special losses were reported on any account. The supply of anicut water was as abundant as usual.

5. SANITARY CONDITION.

Fuslies.	Deaths from Cholera.	Small-pox.	Fever and other diseases.	Loss of cattle.
1275	3,405	557	1,546	2,455
1276	938	423	2,685	2,353

The sanitary condition of the division was far better than last year. The deaths from cholera amounted to only 938, while they amounted to 3,405 in the preceding year. This disease broke out in last year and continued for a time in the early part of the year only. Small-pox prevailed throughout the year nearly all over the division, but the deaths from it were less than last year by 134. The deaths from fever and other diseases were 2,685, being 1,139 more than last year. Nearly all these cases occurred in the talook of Undi alone. Most of its villages are surrounded by water, and are therefore unhealthy. Cattle disease did not prevail to any noticeable extent.

6. PRICES.—Prices of all grains continued as high as they were at the termination of last year, owing to the distress then prevailing in the neighbouring districts. The merchants and cultivators were well off, and the rest, on small monthly incomes, greatly suffered from the famine rates prevailing.

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7. Amarakam or Ryots' holdings.

Descriptions.	Acres.	Shist.	
Ryots' holdings of 1275	1,26,661	3,62,807	Exclusive of waste remitted Acres 369 of Rupees 1,295.
Deduct lands given up for Fusly 1276	47,061	1,62,839	
Add lands taken up for do.	30,507	71,080	
Total holdings of Fusly 1276...	1,10,107	2,71,048	

Of the extent entered opposite the head " given up," Acres 27,600, bearing an assessment of Rupees 55,657, were actually thrown up; and of that opposite the head " taken up," Acres 6,564, bearing an assessment of Rupees 15,642, were actually taken up, the difference being Acres 21,036, with an assessment of Rupees 40,015; and the rest of the lands under the same heads are no more than mere transfers from one head to another, as a matter of account. The net Amarakam of the current year was less than last year by Acres 16,554, bearing an assessment of Rupees 91,786, and the reasons for the same will be explained below:—

8. Cultivation and Settlement.

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Dry	57,776	1,93,935	52,336	1,19,568	...	...	5,440	74,367
Wet	68,885	1,68,872	57,761	1,51,453	...	...	11,124	17,419
	1,26,661	3,62,807	1,10,097	2,71,021	...	...	16,564	91,786
Add Water-tax	......	2,92,773	......	2,67,797	...	...	...	24,976
Add Road Fund charged over two per cent. already fixed	......	......	......	9,407	...	9,407	...	......
	......	6,55,580	......	5,48,225	...	...	...	1,07,355
Deduct Remissions.								
Road Fund	......	4,272	......	14,828	...	10,556	...	......
Village Service Fund...	......	1,924	......	......	...	...	...	1,924
Other remissions as particularized in Statement No. 4	......	1,569	......	78	...	...	...	1,491
Total...	......	7,765	......	14,906	...	7,141	...	......
Remaining Beriz... ...	......	6,47,815	......	5,33,319	...	...	...	1,14,496
Add Miscellaneous items	......	2,23,266	......	2,80,231	...	56,965	..	......
Total Beriz...	......	8,71,081	... ..	8,13,550	...	...	...	57,531

The above is a Comparative Statement of cultivation and settlement of the present and past years.

The decrease under the heads "Dry" and "Wet" was owing to lands given up greatly exceeding those taken up to lankas in the Godavery being transferred from Ryotwar to Miscellaneous; and also to the introduction of the new Ryotwar settlement in the remaining joint rented villages of the Narsapur talook, by which the dry land assessment paid in the preceding year was largely reduced. The decrease under water-tax was chiefly owing to more lands given up than those taken

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up. The increase under Road Cess calls for no special remarks, as it solely resulted from the additional charge made this year on Jerayati lands, which have been already charged by the Settlement Department at 2 per cent., of the assessment. The net decrease of Rupees 57,531 was chiefly due to the lands given up this year. The ryots seem to have thrown up more lands than usual, in consequence of the increased rates of water-tax, and owing to the erroneous notion which they at first entertained that the present rates would further be raised. The provision in the Darkhast Rules that ryots whose relatives have thrown up their lands within a year have prior claim to the same, has also, I believe, greatly tended to the giving up of lands.

9. Principal sources of Irrigation.

Irrigation works.	Talooks.	Jirayati Ayacut.		Cultivation.			Total.
		Acres.	Shist.	Arrears.	Shist.	Water-tax.	
Anicut channels.	Narsapur... ...	38,987	99,127	31,875	92,989	1,25,985	2,18,974
	Undi...	29,923	71,472	27,852	67,229	1,16,553	1,83,782
	Total...	68,910	1,70,599	59,727	1,60,218	2,42,538	4,02,756

The irrigation channels and drainage works of the Sub-division were greatly improved in the year under report. Still much more remains to be done, more especially as regards drainage. There are no tanks under which cultivation was carried on to any noticeable extent.

10. Waste Charged and remitted.

Items.	Acres.	Shist.	Remarks.		
Waste charged.				Acres.	Shist.
Fuslies 1275...	32,216	83,015	Decrease... ...	9,347	51,539
Do. 1276...	22,869	31,476			
Waste Remitted.					
Do. 1275...	369	1,395			
Do. 1276...	9	27	Decrease... ...	360	1,368

The decrease in waste charged and remitted was owing to decrease in the holdings of the ryots, and to no other cause. In former years the ryots used to retain more land than what they could cultivate; but in the year under report each man kept only as much land as he actually wanted.

11. Remissions.

Description.	1275.	1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional...	1,067	21	...	1,046
Fixed remission	501	57	...	444
Items allowed from the entire Beriz of the villages...	1,924	...	...	1,924

Of the remission of Rupees 21 granted this year under the head "Occasional," Rupees 15-0-10 were in the Narsapur, and the remainder in the Undi talook for crops entirely destroyed from want of water. The amount of Rupees 57 under the head "Fixed Remissions" was on Jirayati lands taken up by channels measured in the year under report. The decrease under the last head was the result of abolishing the allowances hitherto paid to the village establishments from the assessment of the joint rented villages in the Narsapur talook, in consequence of the introduction of the new Ryotwar settlement.

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12. Cultivation of special crops.

Items.	Fusly 1275.		Fusly 1276.		Increase in Acres.	Decrease in Acres.
	Acres.	Rupees.	Acres	Rupees.		
Sugar-cane	1,112	6,185	873	4,256	......	239
Cotton	986	2,244	950	2,137	......	36
Indigo	......	......	143	158	143	......

The decrease in the Sugar-cane cultivation was owing to the closing of the channels in the Nagaram portion of the Narsapur talook for repairs for a time in the cultivation season.

The decrease in Cotton cultivation was very trifling, and therefore calls for no remarks. The Indigo cultivation had gradually fallen off in the Sub-division, but this year it was again cultivated to some extent in the Narsapur talook.

13. Demand of all sources of revenue.

Description.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Shrotriem Jody	3,738	3,858	120	....
Ryotwar (shist and water-tax)	6,49,519	5,33,319	....	1,16,200
Miscellaneous	2,23,267	2,80,254	56,987	....
	8,76,524	8,17,431	....	59,093
Particulars.				
1. Narsapur	4,90,544	4,94,262	3,718	....
2. Undi	3,85,980	3,23,169	....	62,811

The increase under Shrotriem Jody was owing to the additional charge included in it as per quit-rent Registers subsequently furnished by the Inam Commissioner. The large decrease under ryotwar was for the reasons in paragraph 8, and the variations in the Miscellaneous Revenue will be explained in the next paragraph.

14. Miscellaneous Revenue.

Descriptions.	Fusly 1275	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Inam quit-rent inclusive of former Jody ...	29,471	35,218	5,747	....
2. Assessment in Godavery Lankas	....	30,070	30,070	....
3. Water-tax	1,74,136	1,83,950	9,814	....
4. Sundry Items...	19,659	31,016	11,357	....
	2,23,266	2,80,254	56,988	....

The increase under quit-rent was the additional charge made this year, with reference to the Supplemental Registers received from the Inam Commissioner. The assessment on Lankas in the Godavery amounted to Rupees 30,145 in the last, and Rupees 30,070 in the current Fusly.

In the Nagaram portion of the Narsapur talook, certain Lankas, which were under joint rents, have been brought this year under new settlement. By this change there is a large decrease under this head, but the remaining Lankas being rented this year for higher sums than last year, the net decrease appears to be only Rupees 75.

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The increase under water-tax resulted from extensive wet cultivation under anicut channels. The consolidated amount of water-tax, viz., Rupees 28,488 payable by the Zemindars of Nidadavole and Baharzalli Estates, is included in the amount of Rupees 1,83,950. The inquiry into the usual wet lands of these estates has been nearly completed, and the result will shortly be reported. The increase under the last head was chiefly owing to the Amarakam, subsequent to October last, being credited under the head "Miscellaneous," and also to the tax on certain cocoanut gardens, which are still under joint rents, being included this year under the same head.

15. WATER-TAX REMISSIONS.—The following are the remissions granted in water-tax:—

			RS.	A.	P.
1.	On account of lands, the crops of which sustained entire loss from want of water ...	Jirayati ...	97	0	0
		Inam	9	0	0
2.	Do. do. from too much water	Jirayati ...	7	0	0
		Inam	330	0	0
3.	Lands lying waste from want of water ...	Jirayati ..	1,107	0	0
		Inam	992	0	0
4.	Lands lying waste from too much water ...	Jirayati ...	306	0	0
5,	Amount let off on account of the gradual imposition of the Settlement assessment.	Do.	43	0	0
			2,891	0	0

	Rupees.
Narsapur talook...............	15,724
Undi talook........................	12,828

The amount of water-tax remitted last year was Rupees 28,552, or Rupees 25,661 more than the present year. The decrease under this head is chiefly due to the falling off in the ryots' holdings, and partly to the good season.

16. COLLECTIONS.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.		RS.
Shrotriem Jody	251	3,604	3,855	247	3,294	3,541	......	315
Ryotwar ...	36,300	6,17,645	6,53,945	10,577	5,02,809	5,13,386	......	1,40,558
Miscellaneous	75,502	1,56,487	2,31,989	39,983	1,89,170	2,29,153	......	2,836
	1,12,053	7,77,736	8,89,789	50,807	6,95,273	7,46,080	......	1,43,709

The decrease in collections below those of last year is mainly the consequence of the reduced Amarakam of the current year. The current balances against the talooks amounted thus:—

Narsapur	38,429	up to end of August 1867.
Undi	50,437	

Of the balance against Narsapur, Rupees 4,938 have since been collected, about Rupees 26,222 are held in abeyance, being water-tax on wet Service Inams, and also on dry lands which were erroneously classed as wet, and which are now being corrected to dry, with reference to the Board's Proceedings of the 26th March 1867, No. 1,907, and the remainder, viz., Rupees 7,269, will soon be collected.

Of the balance against Undi, Rupees 6,880 have been subsequently collected, Rupees 34,853 are held in abeyance, being water-tax charged on wet Service Inams, and also on wet lands which are being corrected to dry in consequence of their erroneous classification, and the remainder, viz., Rupees 8,704, will soon be collected.

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The total balance to be collected in these two talooks is Rupees 15,973. The Tahsildars have been strictly directed to collect the same as soon as possible. The Tahsildar of Undi has reported that property has been already attached under Act II. of 1864, for the balance in his talook.

17. OLD ARREARS.

Fuslies.	Balance.	Amount classed as recoverable.	Doubtful.	Irrecoverable as classed in Fusly 1276.					Amount recommended for remission in Fusly 1275, *minus* the subsequent collections.	
				By death.	By desertion	By poverty.	By other causes.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
1275... ...	56,211	13,085	38,609	125	293	250	3,849	4,517	......	
1274... ...	46,270	2,819	12,005	50	67	115	1,195	1,427	30,018	
1273... ...	16,950	3,930	3,816	82	60	80	307	530	8,674	
1272... ...	1,417	691	259	7	7	12	162	188	280	
1271... ...	10,454	49	10,380	...	...	...	5	5	20	
1270... ...	3,313	34	1	17	1	186	10	214	3,063	
	1,34,615	20,608	65,070	281	428	643	5,528	6,881	42,055	48,936

The old balances against Narsapur and Undi amounted to Rupees 1,96,240 at the end of Fusly 1275; of which Rupees 50,808, were collected, and Rupees 10,817 were written off the accounts under the orders of the Board of Revenue during the current Fusly. There remained a balance of Rupees 1,34,615 to be disposed of.

Of this sum, Rupees 20,608 have been classed as recoverable, for the collection of which orders have been issued to the Tahsildars. Of the large sum of Rupees 65,070 classed as doubtful, Rupees 10,380 are water-tax on Baharzalli and Nidadavole Estates for Fusly 1271, the collection of which was suspended pending the disposal of the contract question; Rupees 53,274 are water-tax on Service lands entered in the old accounts as wet, and also on dry lands erroneously classed as wet; and the remainder was on account of sundry items pending further inquiry.

The irrecoverable balance is Rupees 6,881, the collection of which seems hopeless after careful inquiries made at the time of Jummahbundy. The defaulters under the heads of "by death," "by desertion," and "by poverty," have left neither heirs nor property whereby their balances could be realized. Of the balance of Rupees 5,528 under the head "by other causes" Rupees 305 are on lands occupied by Public Works; Rupees 22 on land washed away by the Godavery; Rupees 2,082 have proved to have been erroneously charged. The amount recommended last year for remission was Rupees 42,119, of which Rupees 63 have since been collected, leaving a remainder of Rupees 42,055, I have therefore the honour to request you will be good enough to obtain the sanction of Government to write off the accounts the total amount of irrecoverable balance, viz., Rupees 48,936, up to Fusly 1275.

18. COERCIVE PROCESS.—The arrears, for the collections of which processes of attachment were issued under Act II. of 1864, were Rupees 30,345, of which property to the value of Rupees 25,919, was brought under actual attachment. The amount collected by the sale from the latter was Rupees 7,170, and the rest of the attached property was released.

19. VILLAGE AND TALOOK ACCOUNTS.—Mr. Webster not having examined the talook Accounts of the Narsapur and Undi talooks, I have examined them myself. The Village Accounts were examined by the Huzoor and talook establishments, and the discrepancies found in them were then and there pointed out to the Curnums for correction and for their future guidance.

20. RECORDS.—The records of the talooks and of the Huzoor have been arranged and kept clean, and the useless records destroyed and sold.

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21. Lands acqui red by public servants.—The public servants acquired no landed propery in the year under report.

22. Quinquennial returns.—The Quinquennial Returns due for the year under report have been already despatched to your Office.

23. Conduct of the subordinates.—The conduct of the subordinates has been in every way atisfactory.

(Signed) J. G. HORSFALL,
Acting Sub-Collector.

(True Copy.)

(Signed) J. FRASER
Collector

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SETTLEMENT REPORT

OF

KISTNA.

1. I have the honour to submit the Jummahbundy Report of this District for Fusly 1276.

2. In the annexed Statement are shown the Officers by whom the several Talooks were settled, and the actual time during which it was in progress in each:—

Names of Officers.	Names of Talooks.	Number of Villages.	Period occupied for the settlement of each talook.
			Days.
G. Thornhill, Esq., Collector	1. Repalli	149	17
	2. Gudiwada	198	17
	3. Bunder	72	11
	4. Rajapetta	122	16
	5. Vinukonda	83	14
W. Wilson, Esq., Acting Sub-Collector ...	6. Guntoor	130	5
	7. Bapetla	91	7
	8. Krosur	162	6
A. J. Stuart, Esq., Acting Head Assistant Collector.	9. Nundigama	120	16
	10. Bezwada	72	13
	11. Vissannapetta... ...	15	4
V. Venkatachellem, General Deputy Collector.	12. Palnad	137	26
	Total...	1,351	152

3. Besides the three Talooks under his immediate control, Mr. Thornhill settled Rajapetta and Vinukonda, which are part of the charge of the General Deputy Collector. The Divisions of the Sub and Head Assistant Collectors were settled by the Officers then in charge of these offices. To the revenue charge of the Head Assistant were added, in the year under review, the 14 villages comprised in the escheated estate of Vissannapetta.

4. The introduction of the revised Settlement in the Bunder portion of the District led to the abolition of Joint-rents, and the introduction of Ryotwary in their stead. A Comparative Statement of tenures for Fuslies 1275 and 1276 is given in the subjoined Statement. The net increase in the number of villages is four; of the whole rented villages, one in Bezwada from the conditions of its lease remains as it was unaffected by the new settlement, the terms of which will be applied to it with the expiration of the lease; four hitherto hamlets have, under the new order of things, became independent villages, while three have lost their separate existence, and been incorporated with others. Two belonging to Goodoor Zemmee have been properly classed, instead of appearing

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as Agraharams in a Government Talook. Another, Poollapad, within the limits of Goodoor estate, belongs to the Nizam, and though in the Kistna is not of it, and now disappears from its returns. The large increase in the number of puttas is attributable solely to the displacement of Joint-rents and their single village Cowle by the Ryotwary system, and its individual puttas. The revised form of putta circulated with Board's Circular Memorandum, No. 1,206, dated 3rd December 1866, was received too late to admit of its adoption in the Fusly under review, and with the sanction of the Board, the form theretofore circulated was retained from the necessity of the case. The new form will be introduced in the current Fusly.

Particulars of Villages.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Joint-rented Villages	372	...	...	372
Ryotwar Villages	935	1,351	416	...
Whole or entire rented Villages	29	1	...	28
Shrotriem Jodi Villages	209	205	...	4
Surva Mokhasa Villages	15	15	...	...
Jaghire Villages	2	2	...	...
Villages on which Sist is not assessed	5	5	...	...
Total...	1,567	1,579	416	404
Deduct decrease...	...	...	404	...
Net increase ..	...	...	12	...

5. Season.—The rain-fall was (*vide* the subjoined Statement) somewhat scant, and especially so in the early part of the year. The deficiency seriously affected the Poonasa crops. The latter part of the year was anomalous:—

Months.	Fusly 1275.		Fusly 1276.	
	I.	C.	I.	C.
April 1866	2	46	0	7
May ,, ...	3	0	0	61
June ,, ...	1	78	0	78
July ,, ...	1	87	3	10
August ,, ...	8	64	4	58
September ,, ...	4	99	3	10
Total...	22	74	12	24
October ,, ...	1	7	8	68
November ,, ...	1	91	0	80
December ,, ...	0	17	0	9
January 1867	...	...	0	47
February ,, ...	0	38	...	...
March ,, ...	...	...	...	...
Total...	3	48	10	4
Grand Total...	26	22	22	28

From excess of rain in October, the Pedda Jonna was throughout the district almost a total failure, while from defective supply later in the season, black paddy, another of the dry staples of the district, suffered much. The cause which led to the failure of the cholum crop resulted in an outturn of paddy above the average. The crops in the Colair Islands, Sarwa and Dalwa were indifferent from deficient rain, and the ravages of insects. The general health was as good as usual, but there were some sharp outbreaks of Cholera of a very fatal kind. The western talooks

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are fruitful in fevers from which no one resident or stranger seems exempt at certain periods of the year. The mortality of the year, and its causes, is shown in the register below:—

From disease or violence.	Deaths in Fusly 1275.	Deaths in Fusly 1276.
Cholera	3,708	6,641
Small-pox	569	967
Jungle fever	2,310	3,551
Old age	2,258	2,997
Other diseases	8,803	11,207
Accidents. Drowning	163	174
Accidents. Snake bites	63	62
Accidents. Wild beasts	3	11
Accidents. Other accidents	104	74
Suicides. Hanging	6	2
Suicides. Drowning	16	26
Suicides. Poison	1	...
Suicides. Other accidents	2	9
Murders	2	3
Total...	18,008	25,724
Of which were Males...	9,616	13,649
Females...	8,392	12,075
Total...	18,008	25,724

6. Statement No. 2.—Prices it will be noted ranged high; there was in all the principal staples of consumption a large and marked advance on the prices of the previous year; no local distress, but the demand for exportation to famine districts is the principal, if not the sole cause of the sudden rise. In the margin is given an abstract of the exports of food products from the district during the Fusly. Any rise in prices unaccompanied by famine cannot much affect the fixed agricultural labourers of the district, who are paid in kind, if not always wholly to a very considerable extent.

Food products exported.	Value. RS.	A.	P.
From July 1866 to June 1867	15,90,289	14	5

7. Statement No. 3.—The figures entered in this Statement are, so far as concerns the Government division, based with the exception of those for the Vissannapetta estate on the new Survey and Settlement. The "water rate" in column 51 of this Statement, as in the Memorandum accompanying No. 5, is "Teerwajastee" properly so called, that is, the charge for the use of water for any lands whatever not classed as "Wet."

8. Enclosure A.—The increased assessment which the new Settlement imposed, especially in the Gudiwada Talook, which had been therefore much under-assessed in many cases, led to the relinquishment of Acres 65,374, bearing an assessment of Rupees 2,72,406. Acres 40,201, assessed at Rupees 1,08,428, were subsequently taken up, and the actual financial result of the introduction of the Settlement was at the commencement of the Fusly on occupation of Acres 4,00,888, assessed at Rupees 8,93,014, against a reputed Amarakam of Acres 3,79,330, assessed at Rupees 6,06,213, or an increase of Rupees 2,86,801 on the joint-rent of the previous Fusly.

9. Enclosure B.—There is no Sugarcane in this district. In the Cotton area there was an increase of some 14,326 Acres, and in the Indigo a decrease of some 3,000 Acres as compared with the previous Fusly. Neither of these crops is, as a rule, grown by the ryot at his own risk: the crop is generally paid for long before it is gathered, or even sown, so that the varying demands of the merchant rule the area of production.

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10. Enclosure C.—The system of Cowle has not been extended during the Fusly. In many parts of the western jungles of Krosur, Vinukonda, and Rajapetta, I am not convinced that a liberal system of cowle would not be the best method of reclaiming land from its present wildness and tiger-haunted condition. Something is wanted to attract labour to such at present desolate spots, and a liberal lease for years might not improbably have the effect. They are now terribly dreary and unat.ractive, yet not less incapable of improvement than lands near them. Subjoined is an abstract of the Settlement of the past and present Fuslies:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
	Acres.	RS. A. P.	Acres.	RS. A. P.	Acres.	RS.	Acres.	RS.
Dry	14,03,578	21,12,105 10 9	14,56,440	22,23,039 11 4	52,862	1,10,934	...	...
Wet	1,65,632	7,66,473 3 6	1,53,336	8,47,333 12 6	...	80,860	12,296	...
Assessment on second crop.	...	... ...	...	1,179 2 9	...	1,179	...	...
Additional assessment.	...	... ...	...	... ...	...	...	...	...
Water rate	...	15,332 10 0	...	9,282 2 4	...	...	...	6,050
Road Fund	...	542 2 2	...	46,678 2 9	...	46,136	...	...
Village Service Fund	...	19,296 4 7	...	64,617 2 0	...	45,321	...	...
Grand Total ...	...	29,13,749 15 0	...	31,92,130 1 8	...	2,84,430	...	6,050
Deduct Remissions.								
Road Fund	...	542 2 2	...	46,678 2 9	...	46,136	...	...
Village Service Fund	...	19,296 4 7	...	64,617 2 0	...	45,321	...	...
Other remissions enumerated in Statement No. 4.	...	73,495 2 4	...	1,55,836 2 6	...	82,341	...	...
Total	...	93,333 9 1	...	2,67,131 7 3	...	1,73,798	...	...
Remaining Demand	...	28,20,416 5 11	...	29,24,998 10 5	...	1,04,582	...	...
Add Sundry Items ...	...	3,43,634 8 2	...	3,01,939 1 0	...	...	...	41,695
Total	...	31,64,050 14 1	...	32,26,937 11 5	...	62,887	...	...

In the dry an increase of Acres 52,862 in area, and of Rupees 1,10,934 in assessment, is shown. This is attributable chiefly to the results of the Survey and Settlement, and in a smaller degree to the ordinary extension of cultivation. The wet shows a decrease in area of Acres 12,296, but an increase in assessment of Rupees 80,860. The decrease is owing to the extensive relinquishments consequent on the introduction of the new Settlement, to which is due also the increase in the assessment of the area now occupied. Under joint-rents many hundreds of acres were assessed at consolidated wet rates very much below the present water rate of Rupees 4 an acre. The introduction of the settlement, and the imposition of a water rate of 4 Rupees in addition to a land assessment, had the effect of at once increasing the rates as much as one, two, and three hundred per cent., and in some cases in a still greater ratio. Extensive relinquishments as a first result might naturally be looked for, and they occurred as anticipated. In the course of a few years all that has been relinquished will probably be again taken up; if not, it may be fairly inferred that the rates are in these particular instances too high.

11. Road Fund as a feature of taxation was new up till the year under review except in the Coast Talooks of Repalli and Bapetla, in the sandy tracts of which a road cess at the rate of 4 Pies in the Rupee has been levied under Government Order, No. 148, dated 7th February 1857, since Fusly 1267.

12. Though levied, I am not, from personal experience, or from the information of others, aware that the proceeds of the cess have been expended either in the improvement or making of roads in the parts for which only it was undoubtedly intended. In the new Settlement of the

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Bunder portion, road cess at the rate of Rupees 2 per cent. is an item of the demand, so that the amount leviable on account of land assessment in this part of the District is only two Pies in the Rupee; water rate is charged in full. The increase in the collections for Village Service Fund is caused chiefly by the order in the Sub-division that fees in all villages should be brought to account, which theretofore had been the case in twenty-three villages only.

13. The principal sources of Irrigation are the Kistna, the Colair lake, and the tanks of the uplands. In the Palnad, too, is the perennial hill stream, the Nagoolaroo, irrigation from which is obtained by three "Kuttoovas" or wiers, solid embankments of lime stone, just above Dachapully; on this and on the Goondlacumma, in the taluk of Vinukonda, are built stone-faced wells from which are irrigated patches of garden lands on the banks. The question of their classification and assessment as wet or dry is now under reference to the Board.

14. The occupation and cultivation of the wet ayacut of the District is detailed below:—

Sources of irrigation.	Ayacut.	Assessment.	Cultivation.	Assessment.	Remission.	Balance or demand leviable.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	RS. A. P.	RS. A. P.
1. Kistna.	1,63,719	9,30,571 6 11	1,06,687	6,17,017 11 11	7,952 9 3	6,09,065 2 8
2. Colair..	14,238	58,493 11 0	14,238	58,493 11 0	14,963 10 0	43,530 1 0
3. Tanks..	55,061	2,43,671 9 4	30,297	1,63,372 1 9	6,778 11 10	1,56,593 5 11
4. Hill Streams.	2,435	11,456 2 6	2,114	9,629 6 7	31 10 3	9,597 12 4
Total...	2,35,453	12,44,192 13 9	1,53,336	8,48,512 15 3	29,726 9 4	8,18,786 5 11
		First Crop assessment ...		8,47,333 12 6		
		Second do. do.		1,179 2 9		

15. Subjoined is a Statement of ruined tanks surrendered to private enterprise up to the close of the Fusly, their position, ayacut, assessment, and cultivation:—

Talooks.	No. of Tanks.	Ayacut.	Assessment.	Cultivation.	Assessment.
		ACRES.	RS. A. P.	ACRES.	RS. A. P.
Guntoor	1	56	166 9 2	56	166 9 2
Nundigama	2	55	138 0 0	19	48 12 0
Palnad	2	109	271 14 0	48	119 9 0
Vinukonda...	5	48	106 13 2	48	106 13 2
Total... ...	10	268	683 4 4	171	441 11 4
Particulars.					
As per last year's account	8	159	411 6 4	123	322 2 4
This year	2	109	271 14 0	48	119 9 0

16. STATEMENT No. 4.—In Statement No. 4 are shown the various items of remission granted. The "Occasional" item shows an increase of Rupees 44,127, which is due solely to the diminution in the total new settlement demand which the grace of the gradual imposition, or the new assessment necessitated; but for this necessity the item instead of an increase would have shown a net decrease of Rupees 15,715. The remissions granted in accordance with the Board's Order No. 7,009, dated 1st November 1865, were so granted after full and personal inquiry by the settling officers at Jummahbundy. The valuable aid of the officers of the Public Works Department in disputes in the Delta lightens the labour of Revenue officers very materially, and I have to record my acknowledgment of the readiness and completeness with which the information they can give is always afforded.

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17. Shavy.—Under the head of *Shavy* was remitted a sum of Rupees 637, being a decrease of Rupees 8,403 on last year.

18. Loss of Produce.—For loss of produce a sum greater by Rupees 15,367 than in last year was allowed. The difference is due chiefly to the extraordinary demand for consideration which from drought and the ravages of insects, Mr. Thornhill, after personal inspection in company with the officers of the Department of Public Works, found to be due to the cultivation of the Colair.

19. The decrease in Bunjer remission is due to the absolute relinquishment (1) of wet lands, the assessment of which had been largely increased by the new settlement, and (2) of wet lands which by the efflorescence of Salts had become unfit for paddy cultivation though water was available. Under existing rules these lands, so long as water is available, cannot be re-converted into dry, the only chance of their recovery; so to avoid assessment, which in their present condition they cannot bear, they are totally abandoned.

20. Payamali and Panee Boodthee.—The remission granted for loss, by flooding which these expressions signify, was insignificant, Rupees 193.

21. Cowle.—The decrease under this head is due to the natural increase by progress of time of assessment of Cowle lands to which no addition has been made in the year under review.

22. Vundra.—This item, an allowance of 25 per cent. to certain Curnums and Brahmins, is found only on the Guntoor side. The decrease in the amount is due to the charge from lapse of the allowance hitherto made in certain cases.

23. Fuzl Cummee.—This item occurs only in the recently escheated Vissannapetta Estate, according to the custom of which two-crop land if cultivated but once was entitled to remission. It has been thought expedient that, pending the decision on the appeal to the Privy Council, the "Zummee rivaz," or custom of the estate in questions of assessment and remission, should be observed.

24. Share of Shrotriem Produce.—Under the orders of the Inam Commissioner, (No. 739, dated 14th July 1866,) Government lands were granted as Inams to certain Shrotriemdars in lieu of money payments made to them as their share of Shrotriem. This accounts for the decrease under this head.

25. Allowances for Village Moonsiffs, &c.—The decrease of 71 rupees is the savings in the pay of certain Village Moonsiffs suspended.

26. Badoo Inams.—The Badoo Inam, that is, money grants of land revenue at the rate of 6½ and 12½ per cent. on the Sarva and Dalwa assessment of the Colair islands ceased with the introduction of the new Settlement, which included every demand to be made from the ryot. A reference to the Board, No. 156, dated 22nd May 1867, has been made: further information* has been called for, and will be submitted when received from the talook.

* Board's Proceedings, 25th June 1867, No. 3,907.

27. Assignments.—This item is the annual money payment continued under orders of the Commissioner, Northern Circars, to the holder of an Inam which, while Zemindary was yet the prevailing tenure of the district, had been resumed by the Zemindar, an allowance in money being substituted. The payment will, under the Commissioner's orders, lapse with the death of the present recipients.

28. Road Cess.—This item is new, and is due to the four Pies in the Rupee included in the demand of the new Settlement on the Bunder side, and to the six Pies in the Rupee on the demand of the Guntoor side.

29. **Statement 5 and 6.—Statements Nos. 5 and 6 call for no remark.**

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30. Statement No. 7.—A comparative abstract Statement of collections in the past and present according to Enclosure B. is subjoined:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently settled	52,671	1,92,743	2,45,414	60,567	1,53,066	2,13,633	...	31,781
Shrotriem, &c., Jodi....	1,064	32,332	33,396	953	31,894	32,847	...	549
Ryotwary..................	21,969	27,56,610	27,78,579	42,398	28,55,055	28,97,453	1,18,874	...
Miscellaneous	12,018	2,70,074	2,82,092	92,100	2,26,809	3,18,909	36,817	...
Total.........	87,722	32,51,759	33,39,481	1,96,018	32,66,824	34,62,842	1,55,691	32,330
Abkarry	17,425	1,20,836	1,38,261	7,806	1,23,424	1,31,230	...	7,031
Salt	...	7,50,680	7,50,680	...	13,00,378	13,00,378	5,49,698	...
Sea Customs	...	5,936	5,936	...	7,480	7,480	1,544	...
Land Customs	...	...	...	...	...	...	...	...
Stamps	...	1,05,467	1,05,467	...	99,832	99,832	...	5,635
License tax	...	...	...	...	16,150	16,150	16,150	...
Total.........	17,425	9,82,919	10,00,344	7,806	15,47,264	15,55,070	5,67,392	12,666
Grand Total......	1,05,147	42,34,678	43,39,825	2,03,824	48,14,088	50,17,912	7,23,083	44,996
						Deduct decrease............	44,996	
						Net increase.........	6,78,087	

31. Permanently Settled.—The decrease of Rupees 31,781 in this item is due (1) to the arrears of the Nuzid and Devaracotta estates, in consequence whereof they are now attached in part or whole, and (2) to the escheat of the Vissannapetta estate, and the returns therefrom being credited to Ryotwary.

32. Jodi in Shrotriem, &c., Villages.—There is a slight decrease in this item. Of the "recoverable" balance, Rupees 653 have been collected since the close of the Fusly.

33. Ryotwary.—The increase in this is due (1) mainly to the introduction of survey areas and settlement rates, (2) to the natural extension of cultivation, (3) to the credit of the peishcush of the escheated Vissannapetta estate to Ryotwary, and (4) to the realization of the Ryotwary arrears outstanding at the commencement of the Fusly.

34. Miscellaneous.—Shows a net increase of Rupees 36,817.

35. Abkarry.—The decrease in arrears collection is due solely to there being less to collect under this head than in Fusly 1275.

36. Salt.—The excess is due chiefly perhaps to the enhanced price, which affected the returns of only the latter half of the previous year: an increase in the sales of Indian Maunds 2,96,901 is another cause.

37. Sea Customs.—Increase is due to an increased export trade.

38. Stamps.—The decrease in this item is due to the Abkarry Sub-renters, &c., having already supplied themselves with the Stamps necessary for their Muchilkas.

39. License Tax.—Is a new item of taxation dating only from 1st May 1867.

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40. STATEMENT No. 8.—Arrears recoverable, doubtful, and irrecoverable. The last of these heads shows a total of Rupees 10,182-2-0, and is composed of the following items:—

		RS.	A.	P.
1.	Amount due by deceased ryots	13	15	7
2.	Do. by absconding ryots	17	1	10
3.	Do. by Pauper ryots...	754	12	1
4.	Water rate on Inams left waste from non-supply of water	110	8	4
5.	Wet assessment of certain Seri lands in Gudiwada Talook left waste from deficiency of water supply...	57	15	2
6.	Tax on Asalminha Palmyra gardens due from Fusly 1271 to 1274, the Inam Commissioner having issued title-deeds. The assessment of former years has been already remitted	60	2	2
7.	Arrears due after selling all available assets	42	1	9
8.	Bediga charge on certain Village Service Inams. (This should be struck off for ever)	321	4	0
9.	Curnum's perquisites usually deducted from the Beriz of certain Villages in Guntoor Talook...	144	0	0
10.	Usual Vandra not deducted during the Jummahbundy pending further inquiry.	29	3	6
11.	Vandra discontinued on the death of an Inamdar, but allowed afterwards for that year, the land having been cultivated before the death of the individual.	10	8	0
12.	Increase of pay of a Village Moonsiff which was not deducted from the demand within the Fusly	7	14	10
13.	Assessment of certain Seri land occupied by a Catholic Chapel in Pedaparimi, Guntoor Talook	3	1	4
14.	Sist on decrease found by Survey in certain lands of Guntoor Talook...	26	11	0
15.	Difference of Jareeb and highest dry rates of certain well lands in the Talook of Guntoor; this item is irrecoverable by virtue of Board's Order, No. 593, dated 25th January 1866	191	1	9
16.	Jodi payable to Inamdar, but erroneously credited to Government, is now reimbursed by remission of the present year's demand	80	11	7
17.	Sist of Seri land yearly remitted on account of Mohtad's Service in Gungalagoonta village, Palnad Talook	15	1	4
18.	Bediga on Service Inams relinquished	6	11	4
19.	Quit-rent of Inam usually remitted on account of Village Mohtad Service (should be struck off for ever)	23	2	5
20.	Water Cess on Inams flooded...	54	1	10
21.	On account of quit-rent charged twice by mistake	91	1	7
22.	Quit-rent on Inams which at present exist only on paper, and have no defined locality	180	4	0
23.	Quit-rent on Inams left waste from the effects of the Cyclone	13	0	0
24.	Sist of Seri lands taken up for channels	7	9	5
25.	Balance of Sist due from the sold up cultivator of a resumed Inam	11	8	0
26.	Dasabhogum on Bunjer Inam lands	12	8	0
27.	Sist of lands taken up after the cultivation season was over in Krosur Talook, and left waste	15	0	0
28.	Reduction of quit-rent by the Inam Commissioner	218	12	0
29.	Collections of the Village of Bhavadavarapully in Bunder Talook, washed away by the Cyclone	205	13	8
30.	Tax on Palmyra trees in Bunder Talook destroyed by the Cyclone (should be struck off for ever)	16	7	11
31.	Water Cess on wet Inams subsequently declared by the Inam Commissioner to be *usual wet*	15	15	0
32.	Seri assessment of Ayadavara Narsingaroydu's Inam, for which title-deed was subsequently issued	734	14	0
33.	Bediga on resumed Inams	103	0	0
34.	Assessment of land converted into freehold...	1	0	11
35.	Quit-rent not agreed to...	10	0	0
36.	Quit-rent of Inams submerged in the bed of a tank	22	8	0
37.	Sist of waste lands not in occupation, but included for purposes of Survey in numbers, portions of which are held on puta...	20	5	0
38.	Balance outstanding on lands injured by the Cyclone in Bunder Talook on account of Fuslies 1274 and 1275	864	13	11
	Total...	4,514	11	3
	Add amount of items entered in last year's report, to write off which no sanction has been yet received...	5,667	6	9
	Grand Total...	10,182	2	0

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41. Statement No. 9.—The increase in the item of arrears is due to the large balance to be collected, and its realization to a greater extent than in the past Fusly; the current item shows a greater demand, and an increased collection from the realization of the demand.

42. Extra Sources.—The increase and decrease in the component items have been already explained in full, (paragraphs 12, 28, and 34—39.)

43. Charges.—(1.) *Refunds.*—There is a net increase in the item of refunds of Rupees 1,764, which is due to the following causes:—

		RS.
1.	Refund of water rate on lands inundated by the sea in the Srinivassapuram Agraharam—*vide* Government Order, No. 1,839, dated 20th July 1866	675
2.	Do. of excess collection from an Inamdar of Conedana, in Rajapetta Talook	460
3.	Do. to Public Works Department on account of sale proceeds of grass grown on channel banks	526
4.	Do. of Sundry items	103
	Total...	1,764

(2.) *Salaries of Collectors, &c.*—In the salary of the Collector there was an increase of Rupees 6,700, and in that of Assistant Collectors of Rupees 4,876, the former being due to the full pay of Mr. Thornhill, and the latter to the salary of the Extra Assistant. In the salary and deputation of the Sub-Collector there was a decrease of Rupees 3,533 and 846 respectively. There was no confirmed Officer of the grade in the District during the year; there were frequent changes and under the rules then existing, the Officers of the District in charge could only draw the allowance after the first month. The next increase in this is Rupees 7,197, of which one-fifth being credited to Law and Justice, there remain Rupees 5,758 on the credit, side of the revenue balance sheet.

44. Establishments.—The decrease of Rupees 2,064 in the pay of Talook establishments is due to the salaries of May 1865 having been debited to Fusly 1275.

45.—Sadir and Miscellaneous.—The decrease in these items is due to there being less cause for incurring expenditure on their account.

46. Abkarry and Sea Customs.—The decrease is so trifling as to require no remark.

47. Salt Deputy Collector's Pay.—The decrease in the Deputy Collector's salary is that portion of it due for that part of the Fusly during which he was absent on privilege leave.

48. Establishments.—The new scale of salaries sanctioned in Government Order, No. 1,845, dated 20th July 1866, were paid throughout the year: this is the cause of the increase.

49. Sadir.—The remark made on this item under land revenue applies equally to this.

50. Purchasing, Storing, &c., Salt.—The decrease of Rupees 11,769 and 808, is due solely to the more limited manufacture sanctioned.

51. Stamps.—The increase is small, and is due first to the discount system (Rupees 313) and to the refund of Rupees 200 for two unused stamps.

52. Statement No. 10.—At the beginning of the Fusly there were in store throughout the District Indian Maunds 15,88,868; to this were added during the year Indian Maunds 4,61,841, making a total of Indian Maunds 20,50,709. Out of this amount, Indian Maunds 8,00,370 were sold, and Indian Maunds 45,679 were debited to wastage, so that the estimated balance in store at the close of the year was Indian Maunds 12,04,659. There was neither export nor import of salt throughout the Fusly.

53. Statement No. 11.—In 169 heaps sold by retail, which when stored contained Indian Maunds 1,89,823, there was found a decrease or wastage of Indian Maunds 13,002, for writing off which, and the Indian Maunds 3,75,215 of wastage by cyclone, as mentioned in last report, sanction is requested.

54. Statement No. 12.—Explains itself.

55. Village Accounts.—In the principal Division Mr. Thornhill examined these accounts and noticed errors or marked carelessness by fine. In the Sub-division I personally examined the whole of the accounts of each Talook, and the accounts of a selected number of villages of each Talook. The Talook accounts are always correct in forms, but not in all cases kept with sufficient care and regard to neatness and cleanliness. In some of the village accounts Telugu figures were used instead of English as ordered, consistently since 1859. These cases were punished by fine. Since I have been in charge here I have found the same thing in the Bunder Taluk. A suggestion that I made in 1864, that all village and talook accounts forms should be struck off at the Press, I am now taking steps to execute.

56. Lands acquired, &c.—Punganamamula Rungarow, a Gumastah of the Bapatla Talook, acquired by durkhast one acre of dry land assessed at one Rupee, in the village of Bapatla, in the Talook of Bapatla, for the purposes of a garden; and V. Seshiah, Tahsildar of Guntoor, in security for a loan of Rupees 5,000, got a mortgage on 310 acres of Inam land in the village of Gayampadu and Tamedapad hamlets, in the Talook of Gudiwada, from the Inamdar and borrower who retains possession.

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57. Subordinate Officers.—Remarks on Subordinate Officers, were any called for, would find a place rather in a report on Administration than on the Annual Settlement of the revenue.

58. Sub-Division Report.—Mr. Hughesdon has joined but recently, did no part of the Jummahbundy, and has been excused from sending in any separate report for the Sub-division.

Masulipatam, (Signed) W. WILSON,
20th September 1867. Collector.

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SETTLEMENT REPORT

OF

KISTNA.

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1. I have the honour to submit the Quinquennial Returns, called for in Official Memorandum, No. 1,118, dated 20th ultimo.

2. Below is a Comparative Statement of villages, their number and tenures, in Fuslies 1271 and 1276. The result of the Survey and Settlement, introduced in the latter year:—was to split one village into five, and to merge into four, four villages which, till then, had separate existences.

Statement A.

Description of Villages.	As per Fusly 1271.	Deduct.			Remainder.	Add.			Total.
		Amalgamated.	Reverted to Zemindary.	Granted as Agraharams.		Increased by Settlement.	Annexations from and to Zemindaries.	Granted as Agraharams.	
Ryotwary	1,393	3	49	2	1,339	4	14	...	1,357
Agraharams and Mokhasas..	225	1	4	...	220	...	...	2	222
Zemindary......	512	...	14	...	498	10	53	...	561
	2,130	4	67	2	2,057	14	67	2	2,140

The re-grant of the Chintalapaty Chinna Vuntoo estate and the Gudur Purganah to the Zemindars, in Fuslies 1271 and 1273, accounts for the reversion from Ryotwary to Zemindary of fifty-three villages, while the escheat of the Vissannapeta, estate in Fusly 1276, is the cause of the conversion of fourteen villages from Zemindary to Ryotwary. Two "Pootla Kattoobady" villages were, in Fuslies 1274 and 1275, enfranchised by the Inam Commissioner as Mokhasas.

3. From the subjoined Statement there will be seen an increase in land occupied of A. 1,04,874, or 5¾ per cent., and an increase of assessment of Rupees 6,20,472, or eighteen per cent. These increases are due partly to the results of the Survey and Settlement on the Bunder side, but in, perhaps, a still greater measure to the increased stimulus to the occupation of land which has cha-

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racterized the last few years. The abolition of "Garden," and the classification of all lands theretofore known as such, under the heads of Wet and Dry, accounts for some part of the increase in those heads:—

Statement B.

Items.		Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
		Acres.	Sist.	Acres.	Sist.	Acres.	Sist.	Acres.	Sist.
			RS.		RS.		RS.		RS.
Ayacut.	Dry...	16,93,387	23,75,934	17,95,959	25,96,132	1,02,572	2,20,198	......	...
	Garden......	11,557	51,443	......	.....	......	......	11,557	51,443
	Wet ...	2,57,468	9,83,576	2,71,327	14.35,293	13,859	4,51,717	......	...
	Total...	19,62,412	34,10,953	20,67,286	40,31,425	1,04,874	6,20,472	......	...
Cultivation.	Dry ...	10,15,435	15,79,004	14,56,526	22,23,220	4,41,091	6,44,216	......	...
	Garden	9,135	42,537	......	......	......	......	9,135	42,537
	Wet ...	1,31,906	5,74,711	1,55,911	8,58,711	24,005	2,84,000	......	...
	Total...	11,56,476	21,96,252	16,12,437	30,81,931	4,55,961	8,85,679	......	...

4. The Comparative Statement shown below shows a net increase of sources of irrigation of ninety-one. I have to observe that this number will be considerably increased when revised Returns are received from the talook of Bapatla in correction of those hitherto submitted, which were to my knowledge inaccurate. I have not thought it necessary to detain this report on this account however. The correction will be sent when received. The decrease in the number of tanks is due chiefly to their supercession in the delta by the Kistna channels, which are yearly extending, and to the surrender of others in the uplands, either to private enterprise, or because considered unworthy of repair. The decrease observable in private channels is due to those of the Chintalapaty Chinna Vuntoo no longer appearing in the Returns. The increase in wells is not great in all; the operation of the well rules tends to the old ones being kept in repair and to the gradual extension of new, as the rules become better and more generally known. The increase in Government wells is due to the lapse of certain whole village rents:—

Statement C.

Items.		In Fusly 1271.	In Fusly 1276.	Increase.	Decrease.
Tanks...	Government ...	873	838	...	35
	Private...	472	232	...	240
	Dasabantham...	40	23	...	17
River Channels ...	Government...	387	697	310	...
	Private...	...	17	17	...
	Dasabantham ...	...	...	...	...
Spring Channels.	Government...	66	95	29	...
	Private...	19	4	...	15
	Dasabantham ...	...	...	...	...
Annicuts...	Government...	131	75	...	56
	Private...	12	28	16	...
	Dasabantham ...	3	3	...	...
Wells...	Government...	12	42	30	...
	Private...	2,639	2,689	50	...
	Dasabantham ...	...	2	2	...
		4,654	4,745	454	363
	Net Increase...	......	......	91	...

Annexed is a Comparative Statement of houses and population; the increase in the former is 27,436, or eleven per cent., in the latter 1,02,231, or eight per cent. The last census was taken

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on 1st the current year. In the Delta talooks of Repally and Bapatla especially the increased wealth which channel irrigation has brought to the ryots is shown in the numerous well and substantially built tiled-houses of brick which are fast superseding the traditional mud hut:—

Statement D.

Fuslies.	Houses.	Families.	Population.	Average number in a family.
1271	2,46,414	2,93,474	11,94,421	4
1276	2,73,850	3,23,600	12,96,653	4
Increase...	27,436	30,126	1,02,231	...

The subjoined Statement shows an increase in all items except Cows and she Buffaloes. The necessities of agriculture and its increase keep up and increase the number of ploughing cattle; the decrease in milch cattle is due to the drought and plague of some late years. The increase in the number of Puttahs single and joint is 19,928 or eighteen per cent.; not a little of this is, of course, due to the abolition of joint rents, and the substitution of Ryotwary holdings in the Bunder portion:—

Statement E.

	Ryots.			Puttahs.			Ploughs.	Tilling Cattle.	Cows.	She Buffaloes.	Sheep.
	Mirassidars.	Payakaries.	Total.	Single.	Joint.	Total.					
1271 ...	88,473	27,215	1,15,688	90,674	19,797	1,10,471	97,185	2,23,310	2,07,920	1,35,149	2,62,417
1276 ...	1,10,820	41,111	1,51,931	97,959	32,440	1,30,399	1,06,170	2,25,884	1,78,327	1,21,450	2,64,303
Increase.	22,347	13,896	36,243	7,285	12,643	19,928	8,985	2,574	......	......	1,886
Decrease.	......	...	......	...	...	......	......	......	29,593	13,699	......

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The value of ploughing Cattle has of late years advanced quite 100 per cent., and that of milch Cattle at least fifty.

Statement F.

Fuslies.	Number of Puttahs.								
	Individuals assessed below 10 Rupees	Individuals assessed below 30 Rupees.	Individuals assessed below 50 Rupees.	Do. 100 Rupees.	Do. 250 Rupees.	Do. 500 Rupees.	Do. 1,000 Rupees	Do. 1,000 Rs. and upwards.	Total.
1271	43,548	41,444	13,641	8,717	2,784	299	36	2	1,10,471
1276	51,601	48,645	15,786	10,524	3,422	366	48	7	1,30,399
Increase...	8,053	7,201	2,145	1,807	638	67	12	5	19,928

The Comparative Rent-rolls of Fuslies 1271 and 1276 show in favour of the latter an increase of 19,928, or eighteen per cent.

Masulipatam,
16th November 1867.

(Signed) W. WILSON,
Acting Collector.

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SETTLEMENT REPORT

OF

NELLORE.

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1. I have the honour to submit my Jummahbundy Report for Fusly 1276, together with the Annual and Quinquennial Returns in the prescribed forms as per accompanying list, and the Reports of the Sub-Collector and the Deputy Collector in charge of the Salt Department.

2. Villages at which the Settlement was made.—The subjoined is an Abstract of Statement No. 1, showing where and by whom the Settlement was made, and the dates on which the Jummahbundy of each talook was concluded:—

By whom made.	Names of Talooks.	Where made.	Dates by which completed.
J. W. B. Dykes, Esq., Collector	Rapur... ...	Podalakur	1st Feby. 1867.
H. E. Stokes, Esq., Acting Head Assistant Collector	Atmakur...	Atmakur	23rd ,, ,,
J. W. B. Dykes, Esq., Collector ... ... Hon'ble J. C. St. Clair, Sub-Collector in charge, and J. A. C. Boswell, Esq., Acting Collector...	Nellore ...	Nellore ... ... Allur	18th May ,,
Hon'ble J. C. St. Clair, Sub-Collector in charge, and J. A. C. Boswell, Esq., Acting Collector.	Gudur... ...	Krishnapatnam.. Nellore ... ... Sarvapalli... ...	10th ,, ,,
Hon'ble J. C. St. Clair, Sub-Collector ...	Kanigiri ...	Pedacherlopalli ... Kanigiri	16th January ,,
	Ongole ...	Addanki ... ... Konijedu	13th February ,,
Hon'ble J. C. St. Clair, Sub-Collector, and F. R. H. Sharp, Esq., Acting Sub-Collector.	Kandukur..	Kandukur... ... Râmapatam ...	11th May ,,
A. Tolasinga Mudaliar, Deputy Collector, in charge of the Zemindary tracts ...	Udayagiri..	Udayagiri ... ... Duttaluru	6th February ,,
	Kavali ...	Kavali... ... ... Jaladanki	28th ,, ,,

I. With the exception of the anicut villages of the Gudur talook, all other villages were settled within the limits of their respective talooks.

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II. The survey areas have been introduced into nearly all the villages of the talook of Nellore, and the anicut villages of the Gudur talook. To facilitate the preparation of the requisite accounts, the Curnums of the latter villages having been summoned to Nellore to prepare the accounts under the superintendence of the Nellore Tahsildar, it was found convenient to settle them at Nellore.

III. With the exception of five villages* in the Nellore talook, and one village (Sarvapalli) in the Gudur talook, the remaining villages were settled with reference to the new survey areas on the same principle on which the Jummahbundy of the Atmakur talook was conducted in Fusly 1275. As the requisite accounts were not ready for the six villages referred to, I settled them as usual, and directed the Tahsildar to prepare the Land Registers, &c., in Mr. Dykes' forms hereafter.

* Koduru.
Koruturu.
Penubali.
Annareadipalem.
Amancherla.

IV. In the Atmakur talook the survey areas already introduced were entered this year also; but as the Board are aware, no change has been made in the assessment, either in this talook or in the villages of the Nellore and the Gudur talook above referred to.

3. Fluctuations in the number and tenure of Villages.—The variations in the number and tenure of villages are shown in the following Statement:—

Items.		Fusly 1275.	Fusly 1276.	Comparison.	
				Increase.	Decrease.
Ryotwar ...	Smalley's surveyed villages ...	87	86	......	1
	Do. Makta do. ...	380	380	......	......
	Traver's do. do. ...	127	127	......	......
	Settled by Mr. Stonnhouse ...	74	74	......	......
	Transferred from Kurnool ...	76	76	......	......
	Do. from Madras ...	47	47	......	......
	Settled by Mr. Dykes	80	80	......	......
	Total... ...	871	870	......	1
Favourable tenure ...	Shrotriems	295	295	......	......
	Amarams...	19	19	......	......
	Kattubadi...	8	8	......	......
	Sarva Inam	4	4	......	......
	Zemindary...	777	777	......	......
	Total... ...	1,103	1,103	......	......
	Grand Total... ...	1,974	1,973	......	1

I. *Quinquennial Returns, Enclosure A, Villages.*—The changes in the number and tenure of villages under the different heads as compared with the Quinquennial Returns of Fusly 1271 having been fully accounted for in the Jummahbundy Reports of past years, the only variation now requiring explanation is the decrease of one village under "Smalley's surveyed villages," which is owing to the lands of Navalaka, hitherto entered as a village in the Nellore talook, having been surveyed with the villages with which the lands have been amalgamated.

II. *Hamlets.*—The total number of hamlets shown by the present Returns is 1,524 against 1,494 entered in the accounts of Fusly 1271, showing an increase of thirty hamlets, six of which belong to the Sriharicotta Division since transferred to this District.

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III. *Uninhabited Villages.*—There are twenty-six villages under Ryotwar, and fifty-six under Shrotriems shown as uninhabited. Similar information was not recorded in the last returns.

IV. *Circar Ayacut and cultivation, Enclosure B.*—The total Circar Ayacut exclusive of Porumboke, and inclusive of Inams, is given at 15, 29, 329 acres, assessed at Rupees 27,75,488. A little more than 4½ lacs in acres, or thirty per cent., is unoccupied, against forty-nine per cent. in Fusly 1271.

V. *Sources of Irrigation, Enclosure C.*—The particulars of the Sources of Irrigation during the year under report are compared in the following Statement with the similar details given in Statement No. 18 in Fusly 1271:—

Sources of irrigation.		Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
		In Repairs.	Out of Repairs.	In Repairs.	Out of Repairs.	In Repairs.	Out of Repairs.	In Repairs.	Out of Repairs.
		No.	No.	No.	No.	No.	No.	No.	No.
Tanks ...	Government ...	660	154	665	127	5	...	...	27
	Private	67	18	93	30	26	12	...	...
	Dasabandam ...	16	3	15	10	...	7	1	...
River Channels.	Government ...	86	17	84	20	...	3	2	...
	Private	7	2	9	2	2	...	...	...
	Dasabandam ...	...	...	...	...	...	...	...	...
Spring Channels.	Government ...	55	13	25	26	...	13	30	...
	Private	267	47	336	64	69	17	...	...
	Dasabandam ...	...	2	...	1	...	1	...	...
Anicut ...	Government ...	79	43	83	66	4	23	...	...
	Private	35	44	55	39	20	...	...	5
	Dasabandam ...	3	2	4	7	1	5	...	...
Wells	Government ...	1,709	264	671	147	...	...	1,038	117
	Private—								
	Old	5,382	1,794	7,321	1,489	1,939	...	...	305
	New	2,675	422	3,277	882	602	460	...	...
	Dasabandam ...	...	19	3	...	3	...	...	19

The variation in the number of Sources of Irrigation is attributed to the following circumstances:—

First.—The sources of irrigation in the Sydapur villages of the Rapur talook, which were rented in Fusly 1271, and of certain Shrotriem villages which were under attachment at the time, as also the irrigation works of the Sriharikota Division which then formed a part of the Madras District, were not included in the last return.

Second.—The transfer of certain tanks and channels under the rules laid down for the disposal of ruined tanks, and the exemption of wells beyond ten yards from a public source of supply also account for the variation in the number of the irrigation works.

VI. *Population, Enclosure D.*—The population according to the present census is 11,68,664, showing an increase of 1,69,410 over the census of 1271, and of 2,16,632 over the census of 1266. The increase during the five years from Fusly 1266 to 1271 was at the rate of 9,444 per annum,

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while the increase during the five subsequent years was at 33,882. To enable the Board to judge of the accuracy of the census, I beg to subjoin a Memorandum showing the results of the examination by the Talook Officials. Out of 192 villages examined, 173 were found correct. There was an increase of 699 persons in sixteen villages, and a decrease of 214 in three villages. The results of the examination in the talooks of Udayagiri and Kavali and Venkatagiri Division have not been reported. It is to be regretted that the returns have not been verified by the agency of the Divisional Officers of the District, although Mr. Dykes requested the Officers marginally noted to examine some villages at random and report the results in due course:—

Sub-Collector, No. 17.
Head Assistant Collector, No. 4.
Deputy Collector of Nayadupett, No. 31.

Talooks and Divisions.	No. of villages examined.	No. of villages found correct.	Remarks.
Gudur...	19	15	Increase of forty-three in four villages.
Rapur...	10	10	
Nellore	41	41	
Atmakur	8	1	Increase of 362 in five villages, and decrease of eight in two villages.
Kandukur	91	90	Increase of four in one village.
Kanigiri	6	1	Increase of 249 in four villages, and decrease of 206 in one village.
Ongole	7	5	Increase of forty-one in two villages.
Polur	1	1	
Podile...	5	5	
Darsi	4	4	
Total...	192	173	Total increase of 699 in sixteen villages. Total decrease of 214 in three villages. Net increase ... 485

The Board will observe that, as the majority of cases verified show an increase, the population may fairly be assumed to be not less than the number returned.

Second.—The abstract given below shows the population in the last three Quinquennial Returns arranged according to religion, dividing the total into agricultural and non-agricultural classes. The Board will observe that the proportion of the agricultural class was respectively fifty-three, sixty-two, and sixty-four per cent. in 1266, 1271, and 1276 to the total population:—

Class.	Fusly 1276.	Fusly 1271.	Fusly 1266.
Hindus	11,10,942	9,51,869	9,08,248
Mahomedans	56,418	45,768	42,916
Christians	1,304	1,617	868
Total... ...	11,68,664	9,99,254	9,52,032
Agricultural	7,50,784	6,16,552	5,05,670
Non-Agricultural	4,17,880	3,82,702	4,46,362

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Third.—It will also be observed that the male population, whether as adults or children, exceeds the female population in the three quinquennial years above referred to, as shown in the following Memorandum:—

	Fusly 1276.	Fusly 1271.	Fusly 1266.
Male adults...	4,12,633	3,52,394	3,37,774
Female adults	3,90,217	3,29,464	3,09,745
Male children	1,93,322	1,74,641	1,62,173
Female children...	1,72,492	1,42,755	1,42,340
Total...	11,68,664	9,99,254	9,52,032

Fourth.—The population of the Sriharikota Division is given at 11,031. So that the increase of population in the District is not the result of territorial addition, and is attributable to natural causes.

Fifth.—The details of houses during the three quinquennial years referred to are exhibited in the subjoined abstract. The total number of houses being 2,30,781, and the total population 11,68,664, the result is an average of five persons to a house, which corresponding with the standard referred to in the Board's Standing Order, No. 346, strengthens belief in the approximate accuracy of our returns:—

Details of houses.	Fusly 1266.	Fusly 1271.	Fusly 1276.
Terraced houses...	1,999	2,481	2,918
Tiled do.	8,136	8,751	11,026
Thatched do.	1,70,236	1,95,759	2,16,837
Total...	1,80,371	2,06,991	2,30,781

VII. *Agricultural stock, Enclosure E.*—The subjoined abstract shows the agricultural stock during the same period. There is a decrease in the number of Buffaloes when compared with Fusly 1266, and the number of cows though larger than in Fusly 1271, is still smaller than in Fusly 1266. With these exceptions the results of the year show an increase over those of the two preceding years.

	Fusly 1266.	Fusly 1271.	Fusly 1276.
Ploughing cattle...	99,652	1,13,143	1,34,806
Cows ...	1,64,946	1,31,341	1,41,754
Buffaloes	72,026	57,369	62,283
Sheep ...	3,73,703	3,35,012	3,98,338
Ploughs	33,537	41,782	59,961

VIII. *Rent Roll, Enclosure F.*—From Enclosure F, the Board will observe that nearly half the number of ryots pay under 10 Rupees, while a third part pay from 10 to 30 Rupees. This large preponderance of pauper holdings is simply the effects of Ryotwary. Reduction of assessments will only aggravate the evil, and still further check the prosperity of the country.

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4. PUTTAS.—The following Statement shows Talookwar details of Land Revenue and Miscellaneous Puttas granted during the year under report, with details of "renewed" and "not renewed" as regards the Land Revenue Puttas:—

Divisions.	Talooks.	Land Revenue Puttas "not renewed."			Land Revenue Puttas "renewed."	Total Land Revenue Puttas.	Miscellaneous Puttas.
		Altogether unaltered.	Modified by additional entries.	Total.			
	Gudur	5,930	1,197	7,127	1,602	8,729	8,104
	Rapur	3,434	950	4,384	1,082	5,466	5,381
	Nellore	584	29	613	13,701	14,314	13,621
	Atmakur	10,331	409	10,740	1,756	12,496	10,099
	Kavali	5,180	881	6,061	850	6,911	6,447
	Udayagiri	3,509	658	4,167	613	4,780	3,309
	Total... ...	28,968	4,124	33,092	19,604	52,696	46,961
	Kandukur	8,588	1,438	10,026	456	10,482	10,398
	Kanigiri	2,400	905	3,305	503	3,808	32
	Ongole	9,524	1,110	10,634	173	10,807	10,801
	Total... ...	20,512	3,453	23,965	1,132	25,097	21,231
	Grand total... ...	49,480	7,577	57,057	20,736	77,793	68,192

I. The new form of Putta circulated with the Board's Circular Memorandum, No. 122, dated 7th February 1867, has not yet been introduced. With reference to the Board's Proceedings, dated 21st December 1866, No. 9,079, Mr. Dykes decided that Puttas should be issued as in the previous year.

Vide letter to the Sub-Collector, dated 4th January 1867, No. 1.

II. The number of Puttas granted during the year exceeds those in the previous year as shown below, owing partly to the operations of the new survey, and the increase in the holdings of ryots:—

Fusly.	Land Revenue Puttas.	Miscellaneous Puttas.
1276	77,793	68,192
1275	73,442	64,989
Increase	4,351	3,203

5. SEASON.—The season during the year under report was a decided improvement on that of the preceding year, although its commencement was very unfavourable. Up to the end of June the rains were very partial and scanty throughout the District, and there was great difficulty experienced in obtaining water even for ordinary domestic purposes. The later rains were more copious and abundant. Most of the tanks received a good supply of water by the month of December, and the rice crops came on well, although the dry crops suffered from excessive rain.

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The average fall of rain in each month is given below:—

Months.	Inches.	Months.	Inches.
1866.		1866	
April...	0·15	October...	6·59
May...	0·47	November...	7·14
June...	0·13	December...	9·81
		1867	
July...	1·86	January	0·59
August...	3·09	February...	... ..
September...	2·14	March......	0·43
First half-year...	7·84	Second half-year...	24·56
		Total rain-fall for the year.	32·40

6. Sanitary State.—In the early part of the year cholera broke out in three of the eastern talooks and Atmakur. It was prevalent throughout the District in the months of August and September, and the number of deaths from this epidemic was nearly five times the number carried off in the previous year. Small-pox and fever also prevailed, but to a much less extent, and in a milder form, with the exception of the Ongole and Rapur talooks, where the attacks of fever were rather severe. The mortality from other diseases was, however, very great, as will be seen from the comparative abstract shown below, the information being collected from the registers kept by the special establishment allowed for the purpose. The loss among cattle is shown to be less than in the previous year. We have no accurate details on the subject. In the course of six weeks from the 1st April 1867, upwards of 400 head of cattle are reported to have perished, out of 2,600 cattle, in the town of Nellore alone. The various forms which the cattle diseases assume and the remedies usually resorted to are given in my letter to Mr. Thacker, recorded in the Board's Proceedings, dated 7th June 1867, No. 3,499. I regret to add that the remedies he supplied were not generally successful, so that the people were more than ever confirmed in their prejudices against their use:—

Causes.	Fusly 1275.	Fusly 1276.
	No. of deaths.	No. of deaths.
Cholera...	1,520	7,329
Small-pox	538	589
Fever...	3,004	2,286
Ague...	2,796	3,134
Other diseases... ...	7,992	10,582

N. B.—The figures for Fusly 1276 do not include the deaths in the month of June, as the requisite statistics for that month are not ready.

7. Prices of Agricultural Products.—The following abstract shows the prices of the principal products as compared with the last year's quotations, and the averages of the preceding ten years:—

Products.	Average price per Madras garce for ten years up to Fusly 1275.	Fusly 1275.	Fusly 1276.	Percentage of columns 4 and 2.	Percentage of columns 4 and 3.
Paddy, first sort...	158	193	222	41	15
Do., second sort	143	178	203	42	14
Cholum...	175	197	272	55	38
Cumboo...	158	197	242	53	23
Raggy...	153	177	235	54	32
Horse-gram...	201	246	364	81	48

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I. Notwithstanding the favourable character of the season, prices have ranged very high. The increased demand from the neighbouring Districts considerably reduced the stock of grain in hand and the unpropitious commencement of the present season tended, in a great measure, to keep up prices.

II. From the monthly returns the Board will observe that, as a general rule, prices continued to rise until the month of January, and that from the month of February there was a gradual fall.

III. The price of cotton was Rupees 156 per maund on an average, or Rupees 20 less than the average for 1275, at thirteen per cent. The price of Indigo also shows a decrease of 2 Rupees. From Rupees 48 in Fusly 1275, to Rupees 46 in Fusly 1276.

8. Ryots' holdings.—In Enclosure A. in No. 3 the item "Lands resigned" comprises all lands for which relinquishments were formally presented, including the portions thereof taken up by the same or other ryots subsequently; the lands thus taken up being included under "Lands taken on Durkhast," which item also includes lands taken without any Durkhast. "Lands sold or transferred" includes Lands purchased by Ryots or Government at a nominal price, as also lands transferred from one head to another. And the "Lands purchased or obtained by transfer" includes similar items, with the exception of lands purchased on behalf of Government for want of bidders, and lands transferred to the head of Inams. As the printed form does not provide for these transactions being otherwise shown, I subjoin a Memorandum showing the details:—

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Items.		Dry. ACRES.	Dry. RS.	Wet. ACRES.	Wet. RS.	Total. ACRES.	Total. RS.
Dry and Wet lands held at the ordinary rates of assessment in Fusly 1275 ...		5,69,431	7,60,722	1,66,416	8,65,804	7,35,847	16,26,526
Deduct—							
"Lands resigned."	Relinquished and taken up by the same ryots afterwards..	1,348	1,466	142	763	1,490	2,229
	Relinquished and taken up by other ryots afterwards......	1,959	2,865	506	2,634	2,465	5,499
	Relinquished and remaining unoccupied	20,513	20,856	2,725	12,017	23,238	32,873
	Total.........	23,820	25,187	3,373	15,414	27,193	40,601
"Lands sold or transferred" ...	Lands sold but purchased on behalf of Government for want of bidders	48	78	120	603	168	681
	Lands sold or transferred to ryots...........................	720	711	670	3,449	1,390	4,160
	Lands transferred from the head of "Wet" to the head of "Dry"	...	...	2,364	12,133	2,364	12,133
	Lands transferred to the head of Inams	32	13	1	3	33	16
	Total.........	800	802	3,155	16,188	3,955	16,990
	Total deduction...	24,620	25,989	6,528	31,602	31,148	57,591
	Remainder......	5,44,811	7,34,733	1,59,888	8,34,202	7,04,699	15,68,935
Add—							
Lands taken up on Durkhast.........	Taken up out of the area for which relinquishments were presented in 1275	3,307	4,331	648	3,397	3,955	7,728
	Taken up out of the unoccupied area	62,203	63,943	25,810	54,992	88,013	1,18,935
	Total.........	65,510	68,274	26,458	58,389	91,968	1,26,663
Lands purchased or obtained by transfer	Lands sold or transferred to ryots............................	720	711	670	3,449	1,390	4,160
	Lands transferred from	2,364	3,550	...	...	2,364	3,550
	Total.........	3,084	4,261	670	3,449	3,754	7,710
	Total addition......	68,594	72,535	27,128	61,838	95,722	1,34,373
	Total or holdings in 1276...	6,13,405	8,07,268	1,87,016	8,96,040	8,00,421	17,03,808
	Increase.........	43,974	46,546	20,600	30,236	64,574	76,782

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I. Two thousand three hundred and sixty-four acres have been transferred from the head of "Wet" to the head of "Dry," with reference to the Board's Standing Order, No. 121, dated 6th April 1866. In Statement No. 2, submitted to the Board with letter, dated 1st March 1867, No. 53, the result of the revision on lands irrigated from wells beyond ten yards from a Government channel, and within fifty yards thereof, as also from wells situated on the banks of rivers and jungle streams in remote localities was shown, as detailed in the subjoined Statement, for easy reference. The Board will observe that the order in question has been brought into operation only in the principal Division, the remissions involved being Rupees 8,583. The Sub-Collector will be requested to give effect to the order during the current year:—

Divisions.	Well lands on which the assessment was reduced.	Former assessment.	Present assessment.	Remissions.
	ACRES.	RS.	RS.	RS.
Principal Division	2,364	12,133	3,550	8,583
Sub-Division	1,549	7,841	3,394	4,447
Total...	3,913	19,974	6,944	13,030

II. With reference to the settlement of the Inam Department, 32 acres of dry land, assessed at Rupees 13, in a village of the Kanigiri talook, were transferred to the head of Inam, whilst an acre of wet land, bearing an assessment of 3 Rupees, in the village of Penubarti, in the Rapur talook, was similarly transferred under the orders of the Board, dated 5th July 1866, No. 4,556.

III. The total extent for which relinquishments were formally presented was 3¾ per cent. on the area, and 2½ per cent. on the assessment of the holdings of Fusly 1275; but the extent relinquished outright was only 3 and 2 per cent., respectively. The extent shown as taken up was upwards of 12 per cent. on the area, and 7¾ per cent. on the assessment; the extent newly taken up out of the unoccupied lands being 11 per cent. on the area, and 7¼ per cent. on the assessment. Thus upon the whole, the holdings for the year under report show an increase of 64,574 acres, valued at Rupees 76,782, in the proportion of 9 per cent. in acres, and 5 per cent. in rupees. The result is satisfactory, and shows that cultivation is extending; but until a check be put on the increase of pauper holdings, it cannot be said that the prosperity of the country is increasing in the same ratio.

9. ACTUAL CULTIVATION.—The actual cultivation, including the second crop and additional assessments, also show an increase of 61,897 acres, valued at Rupees 1,27,910, as shown in the following Statement. It will be observed that compared with the total holdings the value of actual cultivation is 89 per cent. against 84 in the previous year:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	4,87,444	6,63,547	5,22,252	7,03,140	34,808	39,593	...	...
Wet	1,34,437	7,02,652	1,61,526	7,88,225	27,089	85,573	..	...
Total...	6,21,881	13,66,199	6,83,778	14,91,365	61,897	1,25,166	...	...
Second crop assessment.	...	6,612	...	5,686	...	...	...	926
Additional assessment...	...	22,027	...	25,697	...	3,670	...	...
Total...	6,21,881	13,94,838	6,83,778	15,22,748	61,897	1,28,836	...	926
Net...	...	...	...	...	...	1,27,910		

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10. **Waste charged and remitted.**—Acres 1,16,643 of land, assessed at Rupees 2,11,943, were left waste during the year, being 15 per cent. on the value of the total holdings, against 16 per cent. in the previous year. Out of the total waste a little more than a third or 40 per cent. was remitted. The details are given below in the usual form:—

Items.		Waste charged.		Waste remitted.		Total.	
		ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Entire fields left waste	Dry... ...	75,178	83,649	4	8	75,182	83,657
	Wet... ...	4,889	17,476	14,370	64,294	19,259	81,770
	Total ...	80,067	1,01,125	14,374	64,302	94,441	1,65,427
Portions of fields left waste ...	Dry... ...	15,971	20,471	......	......	15,971	20,471
	Wet... ...	1,271	5,049	4,960	20,996	6,231	26,045
	Total ...	17,242	25,520	4,960	20,996	22,202	46,516
Grand Total...		97,309	1,26,645	19,334	85,298	1,16,643	2,11,943

I. The remission of Rupees 8 under the head of "Dry" was granted as usual on a certain land in the Sriharikota Division under the Tope rules. With this exception no remission on dry land was granted; and the total extent to which the dry waste was charged amounted to Rupees 1,04,120 on 91,149 acres, most of which was left fallow for pasture.

II. The details of the waste charged and remitted on wet lands in the several talooks, contrasted with the total wet area in occupation, are exhibited in the following Statement:—

Divisions.	Waste charged.			Waste remitted.			Percentage of column 4 on the total wet area in occupation.	Percentage of column 7, on the total wet area in occupation.
	Whole Fields.	Portions of Fields.	Total.	Whole Fields.	Portions of Fields.	Total.		
1	2	3	4	5	6	7	8	9
Principal Division.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Gudur ...	3,745	2,574	6,319	8,439	4,187	12,626	3	6
Rapur ...	1,056	516	1,572	1,431	91	1,522	6	6
Nellore ...	8,848	354	9,202	30,588	6,390	36,978	2	10
Atmakur...	1,244	417	1,661	3,811	829	4,640	2	6
Kavali ...	1,765	364	2,129	6,953	2,864	9,817	2	11
Udayagiri..	48	78	126	1,073	208	1,281	1½	15
Sub-Division.								
Kandukur..	493	547	1,040	10,545	5,673	16,218	1	21
Kanigiri...	62	26	88	96	14	110	1	1
Ongole ...	215	173	388	1,358	740	2,098	2	15
Total...	17,476	5,049	22,525	64,294	20,996	85,290	2½	9½

III. The proportion of waste remitted was 9½ per cent. less than in the previous year, owing to the more favourable character of the season and the increased cultivation.

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IV. The only ground recognized for remission was the want of water, but I consider Mr. Dykes's system of calculating remissions to be a faulty one. Taking the cultivation under each tank he examines the official reports as to what supply of water the tank received, and grants remissions in proportion. If a tank received half its supply he remits all the waste up to half and charges the rest. This system is open to much abuse, and leads, I should consider, to the grant of a far larger remission than is necessary.

11. PARTICULARS OF REMISSION.—The following is a Comparative Abstract showing the remissions granted in Fuslies 1275 and 1276:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Part waste	29,627	20,996	......	8,631
Allowance to heads of villages, &c.	346	387	41	......
Shavi	......	882	882	......
	29,973	22,265	923	8,631
Net... ...	......	......	......	7,708

I. *Part waste.*—The remission under this head has been already referred to.

II. *Allowance to the heads of villages.*—The variation under this head calls for no remarks.

III. *Shavi.*—The remission of Rupees 882 under Shavi was granted by the Sub-Collector in charge in the village of Kota, in the Gudur talook. The amount of Shavi during the year under report was considerably less than in the preceding year, and this is the only instance in which the remission was allowed at the Jummahbundy, as the requisite accounts were ready by that time. The increase shown under this head is nominal, as the remissions of 1275 were adjusted subsequent to the Annual Settlement. Rupees 205 remitted for 1276 subsequent to the Jummahbundy will be referred to in the proper place.

Fuslies.	Shavi remitted at the Jummahbundy.	Shavi remitted after the Jummahbundy.	Total Shavi remissions.
	RS.	RS.	RS.
1275	.. ...	9,185	9,185
1276	882	205	1,087
Decrease...	......	......	8,098

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12. Comparative Statement of Cultivation and Settlement.—The Comparative Statement of cultivation and settlement is entered below in the form prescribed by the Board:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1	2	3	4	5	6	7	8	9
		RS. A. P.		RS. A. P		RS.		RS.
Dry	5,69,431	7,60,721 12 3	6,13,405	8,07,268 2 4	43,974	46,546	......	......
Wet	1,66,416	8,65,804 2 6	1,87,016	8,96,039 10 5	20,600	30,236	. ...	......
Total...	7,35,847	16,26,525 14 9	8,00,421	17,03,307 12 9	64,574	76,782	......	......
Add—								
Second crop Assessment.	......	6,612 4 5	......	5,686 7 3	......	......	......	926
Additional Assessment...	......	22,026 13 7	......	25,697 0 9	......	3,670	......	......
Water tax	......	....	......	....	......	......	......	......
Road Fund	......	13,567 4 8	......	47,905 1 9	......	34,338	......	......
Village Service Fund ...	......	913 11 9	......	1,003 12 3	......	90	......	......
Total...	......	16,69,646 4 2	......	17,83,600 2 9	......	1,14,880	... ..	926
Deduct—								
Remissions	......	1,11,791 13 0	......	64,302 1 9	......	......	......	47,490
Road Fund	.....	13,567 4 8	......	47,905 1 9	......	34,338	......	......
Village Service Fund ...	......	913 14 9	......	1,003 12 3	......	90	......	......
Other remissions as per No. 4 Statement ...	......	29,972 10 0	......	22,265 0 4	......	......	......	7,708
Total...	......	1,56,245 10 5	......	1,35,476 0 1	......	34,428	......	55,198
Remaining Beriz	......	15,13,400 9 9	......	16,48,124 2 8	......	30,452	......	54,272
Add Miscellaneous Items	......	2,53,387 12 9	......	2,88,133 13 4	......	34,746	......	......
Total...	......	17,66,788 6 6	......	19,36,258 0 0	......	1,69,470	......	......

I. The large increase under the head of Road Fund is owing to the cess being levied on all lands at the new rate, whilst up to Fusly 1275 only those lands on which a reduction of assessment was made, were held liable to pay the cess at two per cent.

II. *Village Service Fund.*—This item appertains to the Sriharikota division, where the fees due to village servants are deducted from the gross beriz.

III. With the exception of "Miscellaneous items," which will be referred to hereafter, all others have been already noticed.

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13. **The principal sources of Irrigation in the District.**—The details of the principal sources of Irrigation in the District are given in the following Memorandum:—

Talooks.	Name of Irrigation Works.	Total registered area.	Cultivation in 1865-66.		Revenue in 1865-66.
			Extent.	Assessment.	
		ACRES.	ACRES.	RS.	RS.
Nellore ...	Anicut	42,732	30,734	1,42,562	1,47,024
Nellore ...	Kanigiri Tank	12,114	8,291	45,455	45,455
	Duvuru do.	4,995	4,112	20,317	20,317
	Nellore do.	5,640	5,163	19,524	19,524
	Alluru, Large tank	6,700	5,852	21,983	21,983
	Do., Ramana tank	1,309	1,056	3,865	3,865
	Veguru Tank	2,504	1,289	9,229	9,240
	Panchedu do.	1,434	672	4,115	4,115
	Vidavalur do.	1,559	1,488	6,270	6,270
	Kovuru do.	1,359	1,302	7,673	7,673
	Chavukacherla, Large tank... ...	980	802	3,590	3,590
	Mudivarti Tank	895	581	2,568	2,568
	Tolamanchi do.	873	654	2,606	2,606
	Parlapalle do.	861	510	2,044	2,044
	Kodavaluru do.	1,969	1,494	6,906	6,906
	Total...	43,192	33,266	1,56,145	1,56,156
Gudur ...	Guduru Marripallimadugu	1,937	992	6,624	7,790
	Large tank	1,035	969	6,778	6,971
	Kolanukuduru Tank	1,079	667	3,743	3,810
	Kota Pennaka do.	1,665	1,323	7,264	7,990
	Yeruvu do.	1,527	1,004	3,036	3,078
	Chennuru, Large tank...	1,120	839	4,822	5,100
	Kanupuru Tank	1,213	1,009	5,547	5,999
	Yellasiri, Large tank	930	849	5,304	5,670
	Idimepalli do.	981	289	1,375	1,379
	Total...	11,487	7,941	44,493	47,787
Atmakur...	Anantasagaram Tank	2,463	1,999	8,121	8,138
	Atmakuru do.	2,358	2,311	7,792	7,792
	Mahimaluru do.	1,545	1,453	5,892	5,892
	Kaluvaya do.	1,975	1,621	8,043	8,043
	Vasili ... do.	1,618	1,560	5,383	5,383
	Total...	9,959	8,944	35,231	35,248
Kavali ...	Kavali Zuturu Tank	2,154	1,459	6,828	6,876
	Do., Large tank	1,669	1,201	7,215	7,218
	Bramhavakraka Anamakonda, Pattern tank	1,234	897	4,909	4,909
	Kakama Tank	427	266	1,877	1,916
	Mungamuru do.	1,157	941	4,477	4,477
	Annavaram do.	943	838	4,224	4,285
	Zaladanki do.	796	653	4,244	4,244
	Gattupalli, Large tank...	736	608	2,434	2,434
	Kadavutala Tank...	730	339	1,802	1,802
	Total...	9,846	7,202	38,010	38,161

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Talooks.	Name of Irrigation Works.	Total registered area.	Cultivation in 1865-66.		Revenue in 1865-66.
			Extent.	Assessment.	
		ACRES.	ACRES.	RS.	RS.
Rapur ...	Rapur, Large tank	429	412	2,270	2,381
Kandukur.	Mopadu Tank	1,440	1,117	6,977	6,992
	Machavaram do.	1,710	1,536	9,429	9,429
	Chevuru do.	822	511	2,439	2,479
	Binginipalli do.	485	364	2,259	2,259
	Total...	4,457	3,528	21,104	21,159
Ongole ...	Alluru Bapiah Tank	400	336	2,362	2,362
	Total of tanks...	1,22,502	92,363	4,42,177	4,50,278
	Channels.				
Gudur ...	Gunupadu channel	164	122	790	790
	Kota Panta do.	876	698	3,861	4,053
Atmakur...	Viruru do.	1,450	1,374	6,901	7,180
	Kambhampadu do.	853	760	4,115	4,130
	Total...	3,343	2,954	15,667	16,153
	Total...	1,25,845	95,317	4,57,844	4,66,431

14. RUINED TANKS.—During the year under report only one tank in the village of Topugunta was made* over to ryots, and the number of ruined tanks which have been disposed of under the rules sanctioned by Government is forty-four in all up to the end of Fusly 1276.

* *Vide* Takid, dated 1st June 1866, No. 92. The Ayacut is given at 20 Acres left uncultivated in Fusly 1276.

15. CULTIVATION OF SPECIAL PRODUCTS.—As will be seen from the subjoined Statement the extent of land cultivated with Sugarcane, Cotton, and Indigo, shows an increase of 5,480 acres over the area cultivated in the previous year. This result is ascribed to the more favourable character of the season:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Sugarcane	20	23	3	......
Cotton	34,915	37,004	2,089	......
Indigo	13,781	17,169	3,388	......
Total ..	48,716	54,196	5,480	......

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16. Abstract Statement of the General Land Revenue Settlement.—The following Statement shows the general results of the Land Revenue Settlement in comparison with the previous year:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land in occupation at the ordinary rates of assessment	16,26,526	17,03,308	76,782	......
Deduct remission on fields wholly left fallow...	1,11,792	64,302	.....	47,490
Remainder ...	15,14,734	16,39,006	1,24,272	......
Second crop assessment	6,612	5,686	.....	926
Additional assessment	22,027	25,697	3,670	......
Total...	15,43,373	16,70,389	1,27,016	......
Deduct remission as per Statement No. 4 ...	29,973	22,265	......	7,708
Remainder...	15,13,400	16,48,124	1,34,724	......
Add—				
Shrotriems	83,897	83,927	30	......
Peishcush	4,26,474	4,24,624	......	1,850
Miscellaneous	2,53,388	2,88,134	34,746	......
Total ..	7,63,759	7,96,685	32,926	......
Grand Total...	22,77,159	24,44,809	1,67,650	......

I. The only fluctuations requiring explanation are those observable under the last three items.

II. *Shrotriems.*—The increase of Rupees 30 under this head is the net result of additional quitrent imposed by the Inam Department and the permanent deductions sanctioned by Government in certain cases as detailed below:—

	RS.
Additional quitrent imposed by the Inam Department in six villages in four talooks	126
Deduct	96

	RS.	A.	P.
Permanent reduction from the quitrent of Hissavailetipadu under Government Order, dated 24th April 1867, No. 921, communicated with Board's Proceedings of the 26th idem, No. 2,856	84	0	10
Permanent reduction from the quitrent of Hissa Somarazupalli, under Government Order, dated 14th December 1866, No. 3,377, communicated with Board's Proceedings of 18th December 1866, No. 8,972	11	11	1
	95	11	11

Remainder 30

III. *Peishcush.*—The Peishcush of the Muttyalapdu estate having been reduced from Rupees 3,850 to Rupees 2,000; there is a decrease of Rupees 1,850 under the head of Peishcush.—*Vide* Government Order, dated 17th December 1866, No. 3,403, communicated with the Board's Proceedings of the 21st idem, No. 9,107.

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IV. *Miscellaneous Items.*—Statement No. 5 gives the items comprised under this head showing a net increase of Rupees 34,746. The fluctuations in the component items are noticed below.—

1st.—*Jodi on Sundry Inams.*—The quitrent on Sundry Inams amounts to Rupees 80,524 against Rupees 78,400, and the increase of Rupees 2,124 is the additional quitrent imposed by the Inam Department brought to account during the year under review.

6th.—*Land cultivated but not included in the Jummahbundy.*—The assessment of land cultivated but not included in the Jummahbundy is given at Rupees 13,459, or Rupees 9,894 less than that of the previous year. The system of closing the demand of each talook at the Jummahbundy having been strictly enforced from Fusly 1275, there was a large increase under this head in that year.

7th.— *Concealed Cultivation.*—The receipts under this head are Rupees 385, showing a decrease of Rupees 1,807 as compared with Fusly 1275. Of this amount, Rupees 271 appertain to the Rapur talook, and Rupees 114 to the Kandukur talook.

12th.—*Grazing Tax.*—The large decrease of Rupees 20,071* under this head is owing chiefly to the abolition of the Pulary tax in all villages in the talooks of Nellore and Atmakur, into which the new Survey areas have been introduced. The correspondence marginally noted has taken place on the subject.

* Fusly.	RS.
1275	86,200
1276	66,129
Decrease...	20,071

Recorded in Board's Proceedings, dated 2nd September 1867, No. 5,688.

25th.—*Chunam Shell Rent.*—The Chunam Shell rent shows a large increase of Rupees 3,640,† owing to the vigorous competition at the time of auction.

† Fusly.	RS.
1275	2,660
1276	6,300
Increase...	3,640

The fluctuations in the items specified in the following Memorandum do not call for any special explanation:—

Nos.	Items.	Fusly. 1275.	Fusly. 1276.
		RS.	RS.
16	Collections from Village Service Inams for offices vacant ...	206	108
17	Revenue from sequestered Inams	636	1,195
20	Do. from boundary lands in dispute	...	112
22	Honey rent	43	46
23	Wax rent	6	7
29	Rent on Palmyra trees	2,543	2,913
30	Do. on Soapnut trees	815	1,400
31	Do. on Fruit trees...	1,007	1,019
32	Do. on Roots for Dyeing cloth	2,520	2,246
33	Do. on Medicinal roots...	330	685
40	Commission on the sale of distraint property	57	26
43	Revenue fines	2,829	1,603
44	Savings and refunds...	1,764	271
45	Excess Collection on the demand	125	497
46	Water tax on Zemindary, Inam, &c., lands	11,026	16,435
47	Quitrent on Bungalows and gardens	157	157
49	Russums collected from Zemindar	10,119	10,119
	Total...	34,183	38,839
	Increase...	...	4,656

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"*Other Items.*"—The component parts of No. 51 "Other items" are detailed in the annexed Memorandum showing an increase of Rupees 4,656 over the receipts in Fusly 1275:—

Nos.	Items.	Fusly 1275.	Fusly 1276.	Remarks.
		RS.	RS.	
1	Quitrent of Inams not included in the demand of past years, now brought to account in consequence of retrospective effect given to the Inam settlement.	759	34	
2	Cultivation of lands without permission ...	1,707	1,894	
3	Ratan and Koray rent...	...	255	
4	Sale proceeds of Palmyra trees	2,986	2,292	
5	Sale proceeds of other trees...	2,078	2,952	
6	Rent of Tangedu bark...	475	149	
7	Stalakarnams' Russums...	14,855	16,066	
8	Excess in Inams charged	3,540	4,909	
9	Urtawar Russums...	...	41,913	Nos. 9 to 13 have been newly credited to land Revenue Miscellaneous—*vide* Board's Proceedings, No. 7,241, dated 9th October 1866, and letter from Accountant General, No. 3,177, dated 1st October 1866.
10	Chittetiwar do	...	4,968	
11	Bhalaraos' do	...	5,627	
12	Turrawar do	...	838	
13	Adurwar do	...	18	
14	Receipts under the freehold rules	...	583	
	Total...	26,400	82,498	
	Increase...	...	56,098	

17. Sundry Sources of Revenue.—The Sundry Sources of Revenue are, in the following abstract, compared with the results of Fusly 1275.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	56,437	84,758	28,321	...
License-tax	...	21,796	21,796	...
Sea Customs	52	127	75	...
Land Customs	...	4	4	...
Salt	10,82,582	10,92,918	10,336	...
Stamps	65,093	73,757	8,664	...
Total...	12,04,164	12,73,360	69,196	...

I. *Abkarry.*—The increase under "Abkarry" is owing to the renewal of the lease during the year under report.

II. *License-tax.*—The receipts shown under this head are the collections made in the months of May and June 1867.

III. *Sea Customs.*—The revenue derived under this head is detailed in the subjoined Statement:—

	Fusly 1275.			Fusly 1276.		
	RS.	A.	P.	RS.	A.	P.
Duty on Exports	41	0	0	98	4	7
do. Imports	...	...	...	23	14	6
Refunds of charges	9	0	0	...	...	...
Fines...	1	0	0	5	0	0
Total...	51	0	0	127	3	1

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The duty on exports was on oil-seeds, saffron, and bones, and the duty on imports was on grain and soapnuts. There was no salt imported into this District. The Acting Salt Deputy Collector reports that the export trade is increasing, but he does not give the usual details, observing that the accounts received from the important ports of Kottapatnam and Itamukkala do not give the requisite particulars. The following Statement is extracted from his report:—

	Fusly 1275.	Fusly 1276.	Increase.
	RS.	RS.	RS.
Imports...	25,721	10,86,123	10,60,402
Exports...	48,435	8,70,030	8,21,595
Total...	74,156	19,56,153	18,81,997

IV. *Land Custom.*—The sum of Rupees 4, shown under this head, consists of the sale proceeds of sulphur seized in the Venkatagiri Zemindary. Under instructions from the Accountant General marginally noted the amount was credited to "Land Customs."

Dated 24th January 1867, No. 5,219.

V. *Driftwood.*—The sale proceeds of driftwood are shown to be Rupees 963, or Rupees 2,483 less than in Fusly 1275—*vide* paragraph 19 of the Deputy Collector's report.

VI. *Salt.*—The increase of Rupees 10,336 under this head is the net result of an increase of Rupees 60,724 in the home sales, and a decrease of Rupees 50,388 in exportation by sea, as explained in the above report.

The quantity of salt in hand at the beginning of the Fusly was a little less than 13½ lacs of Indian Maunds. Adding the quantity manufactured during the year, and deducting sales, &c., we have, at the close of the year, a little less than 13¾ lacs in store, as shown by Statement No. 10.

VII. The increase of Rupees 8,664 under the head of Stamps is ascribed to the operations of the new Stamp laws. Additional taxation could not take a more popular form, and I think we may look for a steady increase of revenue from this source.

18. General Fiscal Results.—The subjoined is a comparative abstract showing the demand on Land and Sundry Sources of Revenue.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Peishcush	4,26,474	4,24,624	...	1,850
Shrotriems	80,075	80,105	30	...
Amarams	3,495	3,495	...	...
Kattubadi...	327	327	..	...
Total...	83,897	83,927	30	...
Ryotwar	15,13,400	16,48,124	1,34,724	...
Miscellaneous	2,53,388	2,88,134	34,746	...
Total...	22,77,159	24,44,809	1,67,650	...
Abkarry	56,437	84,758	28,321	...
Total...	23,33,596	25,29,567	1,95,971	...
License-tax	...	21,796	21,796	...
Salt	10,82,582	10,92,918	10,336	...
Sea Customs	52	127	75	...
Land Customs	...	4	4	...
Stamps	65,093	73,757	8,664	..
Total...	11,47,727	11,88,602	40,875	...
Grand Total...	34,81,323	37,18,169	2,36,846	...

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19. Demand, Collection, and Balance of the Current Revenue.—The following Memorandum shows the Demand, Collection, and Balance of the Current Revenue:—

Items.	Demand.	Collections within the Fusly.	Subsequent collections up to the end of August 1867.	Total collections up to the end of August 1867.	Balance.
	RS.	RS.	RS.	RS.	RS.
Land Revenue	24,44,809	20,80,030	2,66,184	23,46,214	10,444
Sundry Sources	12,73,360	12,52,707	10,209	12,62,916	98,595
Total...	37,18,169	33,32,737	2,76,393	36,09,130	1,09,039

I. Of Rupees 98,595 shown as outstanding under the head of Land Revenue, a sum of Rupees 51,609 is irrecoverable, being the amount of compensation allowed by Government in their Order, dated 8th June 1867, No. 1,300, as an adjustment of the Venkatagiri Zemindary claims on account of the suspended collections of Moturpha. Rupees 205, being the amount of Shavi remissions are also included under the same head. And the total amount to be written off under current balance is Rupees 51,814, for which sanction is requested:—

Talook.	Ryotwar.	Miscellaneous.	Total.
	RS.	RS.	RS.
Kavali...	171	2	173
Kandukur	31	1	32
Total...	202	3	205

II. Deducting the above sum, there is a balance of Rupees 46,781 to be recovered, which is a little less than two per cent. on the demand, whilst the balance in the previous year was a little more than two per cent.

III. The amount of Rupees 10,444 outstanding under the head of Sundry Sources is the Abkarry balance, as detailed in the margin. The greatest part of this balance is due by the late Gudur Renter. Some of his property has been attached: and as the defaulter has failed to give requisite security, as he offered to do for the payment of the balance within a reasonable time, measures will be taken to send him to the Jail when the results of the distraint are ascertained, as his conduct from the beginning has been evasive. The attention of the Nellore and Ongole Tahsildar and the Venkatagiri Sub-Magistrate will be directed to the collection of the balances outstanding on their respective farms without further delay.

	RS.
Gudur talook	6,778
Nellore	2,821
Ongole	175
Venkatagiri Division...	670
	10,444

20. Demand, Collection, and Balance of arrears of Revenue.—The Demand, Collection, and Balance of arrears of Revenue is exhibited in the following abstract:—

Items.	Balance at the beginning of the year, viz., 1st July 1866.			Collections within the year, viz., 30th June 1867.			Subsequent Collections up to the end of August 1867.			Total collections.			Remissions.			Balance on the 1st September 1867.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Peishcush......	40,286	10	9	39,937	12	1	...		...	39,937	12	1	...	...	...	348	14	8
Shrotriems. ...	14,243	0	2	13,851	14	9	4	3	2	13,856	1	11	298	0	6	88	13	9
Ryotwar... ...	1,50,511	3	10	1,24,355	7	5	16	1	1	1,24,371	8	6	6,552	12	7	19,586	14	9
Miscellaneous.	80,950	2	2	74,520	8	7	78	6	7	74,598	15	2	418	9	7	5,932	9	5
Total...	2,85,991	0	11	2,52,665	10	10	98	10	10	2,52,764	5	8	7,269	6	8	25,957	4	7
Abkarry...	7,567	3	10	6,658	12	5	222	6	8	6,881	3	1	...	...	...	686	0	9
Grand Total...	2,93,558	4	9	2,59,324	7	3	321	1	6	2,59,645	8	9	7,269	6	8	26,643	5	4

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I. The particulars of the above balance of Rupees 26,643-5-4 are as follows.

II. Of Rupees 1,612-15-2 shown as recoverable, and Rupees 39,120-8-3 as doubtful in the last Jummabundy Report, amounting in the aggregate to Rupees 40,733-7-5, a sum of Rupees 39,723-11-3 have been since collected, and Rupees 116-1-0 written off as shown in the margin, leaving Rupees 893-11-2 still to be realized on the balance of last year.

	RS.	A.	P.
Balance of Shell contract of Iracam written off as per Board's Proceedings, dated 5th November 1866, No. 8,014...	96	6	6
Written off out of the amount sanctioned in Government Order, dated 24th July 1867, No. 921, communicated with Board's Proceedings, dated 26th idem, No. 2,586.	19	10	6
Total...	116	1	0

III. Of Rupees 15,534-5-9 shown as irrecoverable in the last report, Rupees 105-0-10 have been since collected, and Rupees 7,073-6-0 written off under the authority quoted in the margin, leaving Rupees 8,355-14-11 outstanding in the accounts.

	RS.	A.	P.
As per Government Order, 23rd August 1866, No. 2,197, communicated with Board's Proceedings, dated 31st October 1866, No. 7,880.	6,930	0	10
As per Government Order, dated 24th July 1867, No. 921, already referred to	107	14	2
As per Government Order, dated 4th September 1866, No. 2,347, communicated with Board's Proceedings, dated 7th September 1866, No. 6,390	35	7	0
Total...	7,073	6	0

IV. The Land Revenue arrears of Fusly 1275 amount to Rupees 17,393-11-3, of which Rupees 9,185-11-10 was recommended for remission in the last report as Shavi. But the Board in their Proceedings, dated 11th June 1867, No. 3,569, (paragraph 76,) excluded the same from the irrecoverable balance, observing that the item of Land Revenue to which it appertains was not clearly stated. In Clause 1, paragraph 19, of the last report, the requisite details were entered, namely, Rupees 9,074 as assessment of land, and Rupees 111 as Stalakarnam Russums, the former appertaining to the item "Ryotwar," and the latter to "Land Revenue Miscellaneous." The same course was adopted in regard to the Shavi arrears of Fusly 1274, to which, however, no objection has been made. As will be shown hereafter, the amount in question is now included in the amount of irrecoverable balance as directed by the Board.

V. The amount referred to in the last three Clauses make the balance of Rupees 26,643-5-4 alluded to; and the subjoined memorandum shows the details at one view in a tabular form:—

	RS.	A.	P.
Clause II	893	11	2
" III...	8,355	14	11
" IV...	17,393	11	3
Total ...	26,643	5	4

	Recoverable. RS. A. P.	Doubtful. RS. A. P.	Total. RS. A. P.	Irrecoverable. RS. A. P.	Total. RS. A. P.
As recommended in the last report ...	1,612 15 2	39,120 8 3	40,733 7 5	15,534 5 9	56,267 13 2
Since collected	996 4 4	38,727 6 11	39,723 11 3	105 0 10	39,828 12 1
Remainder ...	616 10 10	393 1 4	1,009 12 2	15,429 4 11	16,439 1 1
Deduct amount written off...	116 1 0	... ...	116 1 0	7,073 6 0	7,189 7 0
Remainder ...	500 9 10	393 1 4	893 11 2	8,355 14 11	9,249 10 1
Add arrears of Fusly 1275	... ...	... ...	... ...	... ...	17,393 11 3
					26,643 5 4

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21. Comparative Abstract of Collections.—The following is a Statement in the prescribed from showing in comparison the revenue collections in Fuslies 1275 and 1276 :—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled.	4,942	4,25,586	4,30,528	39,938	3,73,014	4,12,952	...	17,576	The decrease under the head of "Permanently settled" is owing to the cause referred to in Clause 1, paragraph 19. The collections under all other items show an increase.
Jodi on Shrotriems, &c., villages... ...	6,192	79,981	86,173	13,856	81,716	95,572	9,399	...	
Ryotwar...	63,188	14,85,865	15,49,053	1,24,871	16,24,224	17,48,595	1,99,542	...	
Miscellaneous... ...	49,951	2,29,184	2,79,135	74,599	2,67,260	3,41,859	62,724	...	
Total...	1,24,273	22,20,616	23,44,889	2,52,764	23,46,214	25,98,978	2,54,089	...	
Abkarry	7,283	52,182	59,465	6,881	74,314	81,195	21,730	...	
License-tax	...	...	...	...	21,796	21,796	21,796	...	
Salt	...	10,82,582	10,82,582	...	10,92,918	10,92,918	10,336	...	
Sea Customs	...	52	52	...	127	127	75	...	
Land Customs... ...	...	...	...	...	4	4	4	...	
Stamps	...	65,093	65,093	...	73,757	73,757	8,664	...	
Grand Total...	1,31,556	34,20,525	35,52,081	2,59,645	36,09,130	38,68,775	3,16,694	...	

22. Recommendation in regard to the irrecoverable arrears.—The following abstract shows the particulars of the remission recommended for this year from the balance of Rupees 26,643-5-4, referred to in paragraph 20:—

Items.	Balance on the 1st September 1867.	Recoverable.	Irrecoverable. Recommended last year but not expunged from the accounts in consequence of the non-receipt of Government sanction.	Irrecoverable. Now recommended for remission.	Irrecoverable. Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Peishcush	348 14 8	348 14 8	... ...	... ...	... .
Shrotriem	88 13 9	1 5 4	... ...	87 8 5	87 8 5
Ryotwar...	19,586 14 9	217 3 9	7,095 2 6	12,274 8 6	19,369 11 0
Miscellaneous ...	5,932 9 5	3,257 11 11	1,074 11 8	1,600 1 10	2,674 13 6
Total...	25,957 4 7	3,825 3 8	8,169 14 2	13,962 2 9	22,132 0 11
Abkarry...	686 0 9	... ...	186 0 9	500 0 0	686 0 9
Grand Total...	26,643 5 4	3,825 3 8	8,355 14 11	14,462 2 9	22,818 1 8

23. Details of the recoverable arrears.—"*Peishcush*"—The sum of Rupees 348-14-8 under Peishcush is due by the Zemindar of Muttyalapad who has withheld the payment of the same on account of certain claims which will be disposed of at once.

I. "*Shrotriems*"—There is a small balance of Rupees 1-5-4 outstanding on the Shrotriem village of Krishnapuram, in the Kanigiri talook, on account of Fusly 1274. The attention of the Tahsildar has been already directed to this balance, and no further delay will be allowed in disposing of it.

Fusly.	Amount. RS. A. P.
1272...	0 10 0
1273...	65 10 9
1274...	46 5 7
1275...	104 9 5
	217 3 9

II. "*Ryotwar*"—The balance under this head appertains to four Fuslies, as detailed in the margin. Nearly half the amount is due in the Kanigiri talook.

III. "*Miscellaneous*"—Of the amount exhibited under this head, Rupees 275-14-8 appertains to Fusly 1274, and the remainder, Rupees 2,981-13-3, to Fusly 1275. Of the latter sum, Rupees 2,394 have since been paid up in full, by the Shell Contractor of Irukam and Venad for Fusly 1275.

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24. **Details of the irrecoverable balance.**—Before proceeding to explain the grounds on which my recommendation as to the irrecoverable arrears is based, it is necessary to premise that the amount recommended by the Board to be written off for this District, is entered at Rupees 8,573-4-11 in the Statement annexed to paragraph 85 of their last Jummahbundy Report to Government. This amount exceeds the sum entered in the Abstract annexed to paragraph 22 of this Report by Rupees 217-6-0. This is owing to Rupees 105-0-10 having been collected out of the balance in question, and Rupees 143-5-2 having been written off under special orders, as detailed in Clause III., paragraph 20, of this report, whilst Rupees 31, as shown below, was excluded by the Board in calculating the amount referred to, although it is not clear why it was so excluded:—

	RS.	A.	P.
As per Clause VI., paragraph 25 of the last Report.			
Arrears recommended to be written off	4,644	10	1
Shavi do. do.	3,959	10	10
Total...	8,604	4	11
Amount entered in the Board's Report	8,573	4	11
Difference	31	0	0

I. The grounds under which the sum of Rupees 8,355-14-11 is classed as irrecoverable having been explained in the last report, I shall explain the circumstances which necessitate the remission of Rupees 14,462-2-9, now recommended to be written off.

	RS.	A.	P.
Rendu Hissa Vavlletipad	23	1	4
Hissa Somarazupalli	11	11	1
Kanchipuram...	1	4	0
Kancheruvu	51	8	0
	87	8	5

II. "*Shrotriems.*"—The amount of Rupees 87-8-5 shown as irrecoverable under Shrotriems is detailed in the margin.

First.—Tank mera or fee to the extent of Rupees 11-8-8 included in the quitrent of Rendu Hissa Vaviletipad, a Shrotriem in the Nellore talook, having been collected for two years, the sum of Rupees 23-1-4 outstanding on the village for Fusly 1274 is entered as irrecoverable.

Second.—Rupees 11-11-1 being the annual value of land taken up for the Maipad road from the Shrotriem of Hissa Somarazupalli in the same talook, the collection of an equal sum from the demand of Fusly 1275 has been suspended, in view to its being ultimately written off.

Third.—Rupees 1-4-0 collected on account of the quitrent of the Shrotriem village of Kanchipuram, in the Kanigiri talook, having been erroneously credited to Miscellaneous, the balance outstanding against this village is nominal.

Fourth.—Rupees 51-8-0 imposed by the Inam Department as quitrent having been collected from the Shrotriemdar of Kancheruvu, in the Udayagiri talook, before the receipt of the Inam Registers, the payment of the same for Fusly 1275, has been withheld by the Shrotriemdars.

III. "*Ryotwar and Miscellaneous.*"—The subjoined Memorandum shows the details of the irrecoverable balance under both these heads, amounting in the aggregate to Rupees 13,874-10-4:—

Items.	RS.	A.	P.
1. Shavi or the remission of assessment on withered crops...	9,185	11	10
2. Jodi on Inams permanently resumed	117	9	7
3. Quitrent newly imposed on Kattubadi Inams erroneously credited.	53	5	4
4. Assessment of lands selected in lieu of Service Inams rendered unfit for cultivation	397	1	2
5. Jodi of Service Inams usually remitted	15	1	0
6. Remission of grazing tax	406	2	0
7. Adjustment under the head of boundary disputes	342	5	10

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	RS.	A.	P.
8. Assessment of land taken up for public purposes	132	1	7
9. Assessment of land settled as Inam by the Inam Department	170	7	6
10. Loss of assessment for want of purchasers of lands put up for sale.	776	2	8
11. Deficiency in the recorded area of fields...	285	11	7
12. Excess on Inams left uncultivated, charged in the first instance...	59	1	7
13. Waste charged at the Jummahbundy, but subsequently remitted...	1,023	4	7
14. Double charge of assessment erroneously made	531	15	11
15. Balance outstanding in consequence of the collections being credited to other heads	19	10	2
16. Russums or fees charged on waste lands...	5	7	5
17. Remission on well lands transferred to the head of Dry	339	6	4
18. Assessment of land remitted in consequence of the produce destroyed by lightning	10	8	3
19. Remission of Cheyroot rent in consequence of a portion of the land being taken up on putta	3	8	0
Total ...	13,874	10	4

	RS.	A.	P.
Ryotwar	9,075	3	4
Miscellaneous...	110	8	6
	9,185	11	10

First.—The first is the assessment and Stalakarnam Russums on lands on which the rice crops perished for want of water in Fusly 1275.

Second.—The second is the quitrent on Inams resumed in consequence of the default, &c., of the holders.

Third.—The third is the quitrent imposed on Kattubadi Inams erroneously credited in the accounts, the settlement of the Inam Department in regard to such Inams being kept in abeyance pending the final decision of Government.

Fourth.—The fourth is the assessment of lands selected in lieu of Service Inams rendered unfit for cultivation.

Fifth.—The fifth is the remission of Jodi on certain Vetti Inams usually granted in the villages of Gollapalli and Boyalacheruvella, in the Atmakur talook, in consideration of the remuneration being inadequate.

Sixth.—The sixth is the remission of grazing tax charged at the Jummahbundy, and subsequently remitted on special reports.

Seventh.—The seventh is the adjustment with reference to the Settlement of boundary disputes.

Eighth.—This item consists of assessment on lands taken up for public purposes, or rendered unfit for cultivation by earth dug therein for repairing tank bunds, &c.

Ninth.—The ninth item is the assessment of lands settled as Inams by the Inam Department.

Tenth.—The tenth is the loss of assessment on lands sold for arrears of revenue, but purchased by Government at a nominal price for want of bidders, or purchased by ryots at a sum falling short of the outstanding balance.

Eleventh.—This item is the remission of assessment allowed where more land was entered than is actually available.

Twelfth.—The twelfth is the excess of Inams charged at the Jummahbundy but subsequently remitted, on the ground of the Inams being uncultivated.

Thirteenth.—This item is the waste remitted subsequent to the Jummahbundy on special reports.

Fourteenth. The fourteenth is the remission necessary by a double charge of assessment erroneously made.

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Fifteenth.—This is a nominal balance, the amount having been actually collected and credited to wrong heads.

Sixteenth.—This item consists of fees charged on waste lands usually remitted.

Seventeenth.—The seventeenth is the difference between wet and dry assessment on lands irrigated from wells clear of any public sources of supply.

Eighteenth.—In the case of a poor ryot in the Atmakur talook certain produce having been destroyed by lightning the remission of Rupees 10-8-3 was allowed by Mr. Chase.

Nineteenth.—Certain lands producing cheyroot having been granted on putta, a proportionate remission from the rent was allowed by the Sub-Collector in the Kandukur talook.

IV. Abkarry.—Rupees 500, being the loss for Fusly 1275, arising from the resale of the Kanigiri farm are irrecoverable, as the defaulter has no means of paying the same. The amount due for the previous year has also been recommended to be written off.

V. The subjoined abstract gives the Fasliwar details of the amount recommended for remission this year:—

Fuslies.	Shrotriems.			Ryotwar.			Miscellaneous.			Total.			Abkarry.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1272... ...	...	...	..	34	10	1	...	...	...	34	10	1	...	...	...	34	10	1
1273... ...	...	...	..	56	2	8	...	...	...	56	2	8	...	...	...	56	2	8
1274... ...	23	1	4	60	0	4	56	15	4	140	1	0	...	...	...	140	1	0
1275... ...	64	7	1	12,123	11	5	1,543	2	6	13,731	5	0	500	0	0	14,231	5	0
Total..	87	8	5	12,274	8	6	1,600	1	10	13,962	2	9	500	0	0	14,462	2	9

VI. For the sake of clearness, I beg also to subjoin a Memorandum showing the Fasliwar details of Rupees 8,355-14-11, shown as recommended for remission last year:—

Fuslies.	Shrotriems.			Ryotwar.			Miscellaneous.			Total.			Abkarry.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1271... ...	...	...	...	1	11	10	1	3	10	2	15	8	...	...	...	2	15	8
1272... ...	...	...	...	24	5	4	2	14	4	27	3	8	...	...	...	27	3	8
1273... ...	...	...	...	162	5	10	...	...	...	162	5	10	...	...	...	162	5	10
1274... ...	...	...	...	6,906	11	6	1,070	9	6	7,977	5	0	186	0	9	8,163	5	9
Total...	...	...	...	7,095	2	6	1,074	11	8	8,169	14	2	186	0	9	8,355	14	11

VII. *Wastage of Salt.*—The Wastage of salt is given at 5,036 Indian Maunds, 23 Seers, and 6 Chs., the whole of which is recommended by the Deputy Collector to be written off in paragraph 10 of his report.

Fuslies.	IN. MDS.	S.	C.
1271...	745	23	6
1273...	125	0	0
1274...	1,068	0	0
1275...	3,098	0	0
	5,036	23	6

The Fasliwar details are given in the margin, and the details of divisions entered below:—

Divisions.	IN. MDS.	S.	C.
Kanuparti	178	0	0
Padarti...	2,982	0	0
Pakala	726	0	0
Tummalapenta	77	0	0
Isakapalli	758	0	0
Gogulapalli	79	0	0
Gangapatnam	117	0	0
Dugarasupatnam	119	23	6
Total...	5,036	23	6

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In the last Jummahbundy Report only 6,488 Indian Maunds of salt were recommended to be written off out of a total wastage of 12,857 Indian Maunds, 33 Seers, and 3 Ch., leaving the remainder 6,369 and odd Indian Maunds for further inquiry as proposed by Mr. Plunkett, who was then in charge of the Salt Department. The present Acting Deputy Collector does not allude to this point in his report. In paragraph 5 of their Proceedings, dated 15th December 1866, No. 8,903, the Board proposed to recommend this in their General Report for Fusly 1275. But as they do not appear to have done so, I have included the same in the amount now recommended to be written off.

My recommendation for remission may be summed up as follows:—

Items.	Current balance.			Arrears.			Total.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Recommended to be written off this year...	51,813	12	4	14,462	2	9	66,275	15	1
Recommended last year, but not expunged from the accounts in consequence of the requisite sanction of Government not being received.	...	...	...	8,355	14	11	8,355	14	11
Total to be written off...	51,813	12	4	22,818	1	8	74,631	14	0
							IN. MDS.	S.	C.
Wastage of salt now recommended to be written off	...	...	...	...	...	...	5,036	23	6
Wastage in Fusly 1275, now recommended to be written off... ..	...	...	...	...	...	...	6,369	33	3
Wastage in Fusly 1275 recommended to be written off last year, but retained in the accounts pending Government sanction... ...	...	...	...	...	...	...	6,488	0	0
Total...	...	...	...	...	...	...	17,894	16	9

25. Extent to which coercive process was employed.—The extent to which coercive process was employed in the collection of revenue during the year is detailed in the following Memorandum :—

Division.	Process issued.			Property attached.		Property sold.	
	No. of Villages.	No. of Ryots.	Amount of blaance.	Moveable.	Immoveable	Moveable	Immoveable
			RS.	RS.	RS.	RS.	RS.
Principal Division....	138	367	8,356	2,242	3,577	398	247
Sub-division	80	247	1,414	1,029	481	143	266
Total...	218	614	9,770	3,271	4,058	541	513

It will be observed that process had to be issued in regard to Rupees 9,770, of which Rupees 2,441 were paid up before any distraint was made. Only Rupees 1,054 had to be realized by actual sale of property attached,

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26. CHARGES.—The following is a comparative abstract of the gross collections and charges:—

Items	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Sibbandi and Sader	2,09,455	2,11,354	1,899	...
Extra charges...	1,19,623	94,829	...	24,794
Total...	3,29,078	3,06,183	...	22,895

	RS.	
1. Huzoor and Talook Establishment...	4,539	Increase.
2. Saderwarid	1,254	Decrease.
3. Salt Establishment and salary of the Deputy Collector	1,894	Decrease.

I. Under the head of Sibbandi and Sader, the only items requiring notice are those noted in the margin.

First.—The increase under the first item is chiefly owing to the increased rates of salaries sanctioned in the revision of establishments having been into operation throughout the year under report, while they were paid only during the latter part of the previous year.

Second.—The decrease under the second item is the result of stationery being supplied from Madras without making any purchases in the District.

Third.—The decrease under the third item is owing to the abolition of Ramapuram and Gangapatnam Kotaurs, and the vacancy in the office of the Salt Deputy Collector for sometime.

	RS.	
Miscellaneous	3,732	Decrease.
Refunds of charges...	10,062	Do.
Purchase of salt and manufacturer's share	11,182	Do.

II. The decrease under the head of "Extra charges" has chiefly occurred in the items marginally noted.

First.—The decrease under the first item is nominal as the payments to the Yanadies of the Sriharikota due for Fuslies 1274 and 1275, were made in Fasly 1275 while the payments made in 1276 appertain entirely to that year.

Second.—The decrease under the second item is owing to the circumstances mentioned in Section 1 Clause III., paragraph 27 of the last report.

Third.—The decrease under the third item is explained by the Deputy Collector as the result of delay in the storage of salt.

27. WORKING OF THE NEW SYSTEM OF ACCOUNTS.—I am not satisfied with the way in which I find the Talook accounts kept in this District since I joined, and the manner in which I find the Village accounts are kept is still more unsatisfactory. The Curnums have hitherto only been required to write up accounts Nos. 1 and 10 periodically, and to prepare the others after the Jummahbundy. I have issued the requisite instructions to correct these irregular practices, and shall see that these orders are enforced.

28. LANDS ACQUIRED BY PUBLIC SERVANTS.—During the year under report no lands are reported to have been acquired by public servants.

29. REMARKS ON THE CONDUCT OF THE SUBORDINATE OFFICERS.—I am glad to be able to report favourably of the conduct of the public servants generally in the District. With some few exceptions, most of the higher posts are beginning to be filled with educated and intelligent men. As to the exceptions, I think it would be advantageous for the public service to pension these men off, even before they have served out their full time. They may not be physically incapable, and therefore cannot get a Medical Certificate; but they are quite past work, and terribly in the way. The Kanigiri Tahsildar's continual quarrels with his subordinates, so often brought to the Board's notice, continue as even seriously to impede the despatch of public business. His returns are always the last, and up to this date, notwithstanding repeated reminders, I have not been able to obtain any account of the recoverable and irrecoverable balances in his talook to insert in this report.

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There are some cases in the Huzur Establishment of persons holding one appointment, but doing the duties of another. I have endeavoured to correct this to some extent, and shall keep the same object in view in making new appointments as vacancies occur. A great want is felt in the difficulty of procuring duly qualified Accountants. There are not sufficient inducements it would seem to lead many to go up for the Accountant's Test.

I have received much assistance both from my Serishtadar Rozugurdhi Venkata Krishna Row, B. A., and from Kanchi Subba Row, who was acting for him for some months, and have been led to form a favourable opinion of the ability and energy of both these Officers.

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SUB-COLLECTORATE.

1. I have the honour to submit the Annual Settlement Report of the Sub-division for Fusly1276.

2. Of the three talooks forming the Sub-division, Ongole, Kanigiri, and Kandakur, with the exception of forty-seven villages, were settled by my predecessor, the Honourable J. C. St. Clair, and the rest, of Kandukur, by myself. The following form shows the time occupied and the places at which settlement was conducted:—

Talooks.	Place where Settlement was conducted.	Time occupied.
Kanigiri...	Peda Cherlopalli ...	5th to 10th January.
	Kanigiri ...	12th to 16th January.
Ongole ...	Addanki ...	20th to 29th January.
	Konijedu ...	6th to 14th February.
Kandukur ...	Palakur...	16th to 25th February.
	Ramapatam ...	2nd to 11th May.

3. The number of villages, and the tenure on which they are held, remain the same as in the last Fusly.

4. The number of Land Revenue Puttas issued was 25,097, and that of Miscellaneous 21,231, showing an increase of 1,282 in the former, and 1,259 in the latter. The increase is chiefly owing to the occupation of fresh lands as in the last Fusly. Of the Land Revenue Puttas 21,273 remain unaltered, 1,897 have changed holders, and 1,927 are for fresh holdings.

5. The season was on the whole favourable. In some of the villages of Kandukur and Kanigiri, the dry crops, especially Jonna, did not thrive well owing to excessive rain, as well as to the ravages of insects. You will observe from the subjoined Statement that the fall of rain in Ongole and Kanigiri was greater than in the preceding year, while in a portion of Kandukur talook it was less; almost all tanks were well supplied :—

Months.	Kandukur.	Ongole.	Kanigiri.
	Inches.	Inches.	Inches.
April 1866...	......	......	......
May ,, ...	......	......	·75
June ,, ...	......	......	......
July ,, ...	2·91	2·12	2·85
August ,, ...	6·97	1·13	2·85
September ,, ...	2·47	0·58	3·25
	12·35	3·58	9·70
October ,, ...	6·10	5·73	9·60
November ,, ...	5·73	1· 0	2·70
December ,, ...	4 74	1· 7	2· 0
January 1867...	0 45	0·63	......
February ,, ...	......	......	......
March ,, ...	......	......	......
	17· 2	8·43	14·30
Grand Total...	29·37	12·26	24· 0
Fusly 1275 ...	33·72	7·69	10· 5

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6. The sanitary condition of the Sub-division has not been so satisfactory as it was in last Fusly. Fever prevailed to a great extent in the talooks of Kanigiri and Ongole; and Cholera in Kandukur and Ongole. Small-pox also visited the two latter talooks. The cattle also suffered slightly from disease.

7. The average prices of the principal grains are shown in the following Statement. The prices are higher than in the last year, especially in Ongole and Kandukur. This is to be attributed chiefly to the unusual exportation of grain (both by land and sea) to the Ceded Districts on the west, and to Madras on the south during the period of scarcity which prevailed last year in those parts:—

Grain.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Paddy, first sort	207	239	32	...
Do. second sort	197	227	30	...
Jonna	217	249	32	...
Sajja	203	228	25	...
Horse-gram	229	314	85	...
Raggy	184	234	50	...
Varagu	160	201	41	...

8. The accompanying Statement shows the extent of land added to the ryots' holdings during the year to be 15,454 acres, bearing an assessment of Rupees 22,261:—

	Acres.	Assessment.
		RS.
Holdings of Fusly 1275	2,93,887	5,09,047
Deduct lands relinquished	5,550	6,613
Remainder	2,88,337	5,02,434
Add lands taken up	21,004	28,874
Total holdings for Fusly 1276	3,09,341	5,31,308

Of the three talooks the greatest portion of new land was taken up in Kandukur. The Collector's letters, Nos. 44* and 60† of this year on the subject of reduction of assessment on well-garden lands, having reached this office when the settlement was almost completed, my predecessor issued orders that the amount should be suspended from collection, and that the actual reduction should be carried out in Fusly 1277. The sum of Rupees 4,442 is, therefore, included in the amount shown in the above statement.

* Dated 14th March 1867.
† " 2nd April "

9. The actual extent of cultivation during the Fusly shows an increase of 15,852 acres, with an assessment of Rupees 28,038 over that of last Fusly. This is ascribed chiefly to the favourable though late season:—

Description.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry...	2,44,210	3,61,472	2,58,187	3,78,647	13,977	17,175	......	......
Wet	10,016	62,278	11,894	73,088	1,878	10,810	......	......
Garden	2,312	11,473	2,309	11,526	......	53	3	......
Total ...	2,56,538	4,35,223	2,72,390	4,63,261	15,855	28,038	3	......

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There is an increase in all talooks of both dry and wet cultivation, especially in Kandukur, where the former amounts to Rupees 9,221, and the latter to Rupees 6,421, nearly double the amount in either of the other talooks.

10. The following is the Statement showing the amount of waste charged and remitted on waste land of every description:—

Description.	Waste charged.		Waste remitted.	
	1275.	1276.	1275.	1276.
Dry	45,174	48,108	......	......
Wet	1,858	711	25,911	18,306
Garden	796	802	85	119
	47,828	49,621	25,996	18,425

There was no necessity to apply for remission on dry waste. The waste in wet-garden lands has been charged as the ground remained uncultivated from the holder's neglect and not from want of water. The remissions on irrigated lands have been made on account of deficiency of water. There is a decrease of remissions on wet lands as compared with the preceding Fusly, which is chiefly due to the favourable season during the year under report. The items of remissions are part waste in wet and garden lands, which are included in the waste remitted, amounting to Rupees 6,427, and the annual remission of 48 Rupees on account of the salary of the Munsiff of Timmanapolliem, amounting altogether to Rupees 6,475. The necessary Returns as regards withered crops not having been ready at the time of Settlement, remissions under that head has been since granted, amounting to Rupees 31-4-7, in one village of Kandukur talook.

11. The cultivation of Sugar-cane which is still confined to Kanigiri talook is little improved this year. From the subjoined Statement it will be seen that while there has been a gradual increase in the cultivation of that product and of Indigo, Cotton cultivation has diminished:—

	Fusly 1274.	Fusly 1275.	Fusly 1276.
	RS.	RS.	RS.
Sugar-cane	115	209	226
Cotton	15,388	12,248	10,287
Indigo	12,279	12,639	21,122

12. The following abstract Statement shows the demand of land and sundry sources of revenue compared with the preceding Fusly:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Quitrent on Shrotriem and Inams ...	17,626	17,626	...	...
Ryotwar...	4,86,605	5,16,544	29,939	...
Land Revenue Miscellaneous... ...	78,309	76,013	...	2,296
Total...	5,82,540	6,10,183	29,939	2,296
Abkarry...	10,233	13,600	3,367	...
License-tax...	...	11,904	11,904	...
Road Fund...	1,533	16,408	14,875	...
Total...	11,766	41,912	30,146	...
Grand Total... ...	5,94,306	6,52,095	60,085	2,296

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It will be observed that there is an increase in all items but one, namely, Land Revenue Miscellaneous. The increase under Ryotwar Revenue of nearly 30,000 rupees is principally due to the comparatively favourable season. The decrease under Land Revenue Miscellaneous is chiefly due to the exclusion of the proceeds of the sale of firewood, amounting to Rupees 370, which had hitherto been included under this head, but are now credited to the Jungle Conservancy Fund, to the non-sale of cheyroot in Ongole talook, which amounted to Rupees 500 in former years, to the remission of Pullery (amounting to 1,868 Rupees) on account of lands taken up on full assessment. and to the item of Dowl Izapha of Rupees 834, besides several sundry items. There is also an increase under certain items, namely, Stalla Kammi Russums, excess in minor Inams and Jodi, or quitrent on Cuttubadi Inam in the Chundi Zemindary this year, for the first time included under the head of Land Revenue Miscellaneous. The increase under Abkarry is owing to increased competition between bidders at the auction of the lease. The increase under License-tax needs no explanation. The new Road Cess under Madras Act III. of 1866, increased the original Road Fund by the incidence of the tax on Zemindary as well as Ryotwary lands. In the amount entered, only the sum levied upon Government lands under occupation is included, as the amount on Inam and Zemindary holdings has not yet been settled. As the Act was introduced in the beginning of 1867, while the whole demand is shown, the instalments from January only have been collected (Board's Proceedings, No. 8,735, dated 12th December 1866.)

13. The Demand, Collection, and Balance of Revenue for Fusly 1276 are as follows:—

Items.	Demand for Fusly 1276.	Collection within the Fusly.	Balance.	Subsequent collection up to end of July.	Balance.
	RS.	RS.	RS.	RS.	RS.
Quitrent on Shrotriems and Inams, &c.	17,626	16,312	1,314	963	351
Ryotwar	5,16,544	4,88,111	28,433	19,085	9,348
Land Revenue Miscellaneous	76,013	63,721	12,292	8,620	3,672
Total ...	6,10,183	5,68,144	42,039	28,668	13,371
Abkarry	13,600	12,602	998	806	192
License-tax	11,904	11,904	...	...	...
Road Fund...	16,408	12,107	4,301	1,647	2,654
Total ...	41,912	36,613	5,299	2,453	2,846
Grand Total	6,52,095	6,04,757	47,338	31,121	16,217

The balance outstanding on the 31st July is greater than in the previous year. The balance under the heads of Ryotwar, Land Revenue Miscellaneous, and Road Fund includes the sum of Rupees 4,520-10-7, which, as already stated in paragraph 8, has been suspended from collection on account of the transfer of garden lands to dry, and also the amount referred to in paragraph 12, of Rupees 2,245-8-0 due for two instalments previous to January 1867 on account of Road Fund as well as the cess charged on waste remitted (*vide* Board's Proceedings, No. 1,892, dated 16th March 1867.) This cannot be the exact amount to be struck off the balance, as there are, I believe, some over-collections, and the necessary returns from the talooks have not been received. I therefore propose to recommend, in my next annual report, to strike the actual sum off the balance. There is a small remission of Rupees 31-4-0 on account of withered crops, which I now recommend to be struck off the balance. The Tahsildars have been strictly warned to make a speedy collection of the remainder.

14. I regret I am unable to ascertain the exact amount to be written off as irrecoverabld arrear, as the Return from the Kanigiri talook was most incorrectly prepared, and has been returnee for necessary correction; and to avoid delay, I have closed the report, and will submit the above information no sooner it is received.

15. The extent to which coercive process was employed in the realization of revenue is shown below:—

Arrears.		Property attached.	Property sold.	
No. of Ryots.	Amount.		Moveable.	Immoveable.
483	3,289	1,510	266	143

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The number of attachments is greater than in previous Fusly, but the amount of property sold was far less than was expected.

16. The Village and Talook accounts are prepared according to the Manuals, and most of them were, I understand, kept correctly.

17. None of the Public Servants in the Sub-division have reported the acquisition of lands during the Fusly.

18. From the accompanying Return it will be observed that the decrease in Ryotwar villages is owing to the transfer of twenty villages to Shrotriem, which were enfranchised by the Inam Commissioner. So that though three (3) rented villages in Kandukur talook have been transferred to Ryotwar, still there is a decrease of seventeen in the number of Ryotwar villages, as compared with the last Quinquennial Statement.

Village.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryotwar	328	311	......	17
Rented	3	......	......	3
Amani	......	......	......	......
Shrotriem	80	100	20	......
Zemindary	262	262	......	......
Total...	673	673	......	......

19. The subjoined is a return of agricultural stock. The slight decrease in cows does not seem to call for any explanation. The increase in ploughs as well as ploughing cattle and of sheep (for manure) is ascribable to the demand caused by increased cultivation :—

	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ploughing Cattle	40,826	43,637	2,811	...
Cows	44,693	43,928	...	765
Buffaloes	24,570	26,375	1,805	...
Sheep	1,20,293	1,23,178	2,885	...
	2,30,382	2,37,118	7,501	765
Ploughs	18,652	20,526	1,874	765

20. The number of population and houses is shown below. The Census was taken, as directed by the Board, on the 1st of March. The population has increased by 53,992, or 2½ per cent. per annum, during the last five years, that is, twelve per cent. for the five years. The increased number of substantially built tiled houses in the Ongole talook gives evidence of increasing wealth. The number of thatched houses has also considerably increased ; the decrease in the Darisi returns is due to the fact that in the returns furnished thence in Fusly 1271, the different detached huts in one compound were counted separately, but were reckoned as one house in the last return.

Items.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Population	463,070	517,062	53,992	...
Terraced houses	1,757	2,154	397	...
Tiled houses	5,052	6,390	1,338	...
Thatched houses	91,533	91,545	12	...
Total...	98,342	100,089	1,747	...

21. The increase in the number of private tanks, and decrease of Government tanks, are due to the operation of the ruined tank rules in Kanigiri. Many wells have changed their owners since the promulgation of the rule noted in the margin. The spring channels in the Kandukur talook have increased, owing to the enterprize of

Vide Standing Order, No. 6, dated 6th April 1866.

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the people in digging channels in sandy tracts adjoining the sea-shore without prejudice to Government interests. The forty-one anicuts originally constructed for charitable purposes appear for the first time in the accounts:—

		Fusly 1271.	Fusly 1272.	Increase.	Decrease.
Tanks ...	Government ...	154	140	......	14
	Private	40	55	15	.. ...
	Dasabandam ...	4	3	......	1
Channels.	Government ...	2	2	......	....
	Private	5	6	1	......
Spring Channels	Government ...	43	38	......	5
	Private	134	213	79	.....
Anicuts...	Government ...	9	50	41	......
	Private ...	39	30	......	9
Wells ...	Government ...	1,705	183	......	1,522
	Private	2,719	4,361	1,642	......

22. The increase under all items of rent roll does not call for any special remarks. The decrease in the last item is attributable to the changes in, and sub-divisions of, holdings:—

Items.	Fusly 1271.	Fusly 1276.
Below Rupees 10...	9,332	11,541
From 10 to 30 Rupees	7,163	8
,, 30 to 50 ,, ...	2,368	2,764
,, 50 to 100 ,, ...	1,592	1,734
,, 100 to 250 ,, ...	438	570
,, 250 to 500 ,, ...	33	50
,, 500 to 1,000 ,, ...	5	8
Upwards of 1,000... ,, ...	2	......

23. Except the period in which my predecessor resided at Nellore, (from 6th March to 4th April,) during which time he was in charge of the District, and a day (30th April) in which I visited Nellore to take the oaths of Office, the year was spent by the Sub-Collector within the sub-division.

24. In consequence of many Peramboke (immemorial waste) lands being brought under cultivation, and some of the Inam lands being permanently resumed either for default of payment of quitrent or of appearance before the Inam Commissioner within the prescribed time, the extent of land in Circar ayacut has been increased; but the assessment has fallen short, owing to the reduction of rates on garden lands.

Fuslies.	Circar Ayacut.	Assessment.
1271	4,16,989	7,27,475.
1276	4,37,390	6,92,047.

25. No ruined tanks have been made over to Ryots during the Fusly under report.

26. Having joined the District almost at the close of the Jummahbundy, and near the end of the fusly, I do not feel myself in a position to report upon the conduct of the Talook subordinates, with the exception of Ragupati Rau, late Thasildar of Kandukur, with whose assistance I settled the last 47 villages of his talook; and from what I saw of him in that period, I was favourably impressed with his zeal and local knowledge. The Huzur Serishtadar and the rest of this office establishment performed their work satisfactorily. In conclusion, I beg to remark that, from my recent arrival in the District, I have had to be indebted to the Huzur Serishtadar Madakasira Raja Rau for the information contained in the report.

(Signed) F. R. H. SHARP,
Acting Sub-Collector.

(True Copy)

(Signed) J. A. C. BOSWELL,
Acting Collector.

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SETTLEMENT REPORT

OF

BELLARY.

1. I have the honour to submit my report on the Settlement of this District for the past Fusly (1866-67), with the prescribed Statements, annual and quinquennial.

Statement No. 1.

2. VILLAGES AT WHICH THE SETTLEMENT WAS MADE.—The Statement noted in the margin shows the places at which, and the names of the Officers by whom, the Settlement was made, and the period occupied in the same. Every talook was settled within its own limits, and the greater number of them were settled at more than one place in each talook. Of the remaining talooks, Madacsera was settled at the Cusbah. The late General Deputy intended to settle Tadpatri talook in two places, but was, as he reports, prevented by illness from doing so. The talooks of Bellary, Raidrug, Kudlighi, and Huvinhudgali were also settled at the Cusbah stations, the ryots having already assembled there for the purpose. The Settlement was commenced by me on the 5th December 1866, and was closed on the 30th May 1867 by my General Deputy.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The variations in the number and tenure of villages are exhibited in the subjoined Abstract:—

Description.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Circar Villages	2,295	2,278	1	18
Shrotriem Villages	14	13	...	1
Khayam Jodi Villages	185	186	1	...
Surva Inam or Rent-free villages	21	20	...	1
Total...	2,515	2,497	2	20

4. The decrease of eighteen villages under the head of Circar is in the talook of Kudlighi. These are small uninhabited villages, and their lands were given up during the year under report.

Dadapuram in Hurpunhully talook, and Nitravutty in Alur talook.

5. Of the two villages noted in the margin the one in the talook of Hurpunhully, which was hitherto classed under "Shrotriem," having been enfranchised by the Inam Commissioner, was transferred to its proper head "Khayam Jodi." The other village, which had been granted for life, was, in consequence of the death of the grantee, transferred to the head of Circar villages.

No. renewed.	No. old.
1,08,093.	26,543.

6. PUTTAS RENEWED AND NOT RENEWED.—The marginal Statement exhibits the particulars of puttas renewed and not renewed. The large proportion of the renewed to the unrenewed

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puttas is attributable to the complete introduction of the new forms of putta received with the Circular Memorandum of the Board of Revenue, dated 7th February 1866, No. 222, which owing to the Circular Memorandum not having been received in time, did not admit of distribution in Fusly 1275.

7. Season in the earlier months.—The season in the earlier months was of a most disastrous kind, and one unknown for several years past. As may be seen from the annexed Abstract of rain-fall the south-west monsoon was little better than a total failure. With the exception of the Toongabudra, the rivers in the District had, up to September, no freshes worthy of the name. Drought was experienced everywhere, and wells failed to supply water sufficient even for domestic purposes, and the consequence was that agricultural operations were generally at a stand-still. There was indeed a cultivation of 4,35,604 acres, chiefly of the Masab or mixed soil, up to the close of August, but the crops either yielded a very scanty produce, or altogether perished. Under these circumstances, it became necessary to afford, at the expense of Government, extraordinary relief, by finding employment for the poorer classes of people, in the construction of village roads and other public works, and also by establishing, with the aid of the Central Relief Committee and local charity, relief-houses for the distribution of food to the infirm and the aged. About 46,850 persons obtained relief from these sources, at an expenditure of about seven lacs of Rupees.

Abstract of rain-fall.

Name of Month.	Inches.	Tenths.
April 1866...	0	4
May ,, ...	0	7
June ,, ...	0	3
July ,, ...	0	7
August ,, ...	0	9
September ,, ...	3	7
October ,, ...	8	9
November ,, ...	0	2
December ,, ...	0	4
January 1867	...	...
February ,, ...	...	...
March ,, ...	0	6
	16	8

8. Season in the latter months.—Happily, however, the good fall of rain in the months of September and October effected a change. From the end of September, the season was all that could be desired. Nearly all the tanks, including even the largest, received a full supply, a thing which had not occurred for many years past, as will be seen from the annexed Statement. A few tanks breached, but with the one exception of Patacottacheruvu, whose waters were saved in the neighbouring tank of Yerradimmarayacheruvu, they are of no importance:—

Tanks of	Fusly 1273.	Fusly 1274.	Fusly 1275.	Fusly 1276.
Full supply	75	359	315	642
Three-quarter supply	35	161	138	118
Half do.	93	193	197	150
Quarter do.	384	190	253	71
No do.	531	215	341	191
	1,118	1,118	1,244	1,172

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9. In the talooks of Bellary and Alur, the yield of the dry crops was rather scanty. In the month of March a severe hail-storm passed over the District, causing some damage to the dry crops of the talooks of Alur, Adoni, Gooty, Anantapur, Dhurmaveram and Madacsera.

10. Sanitary condition.—The sanitary condition of the District, as might be expected, was unusually bad during the period under review. The severe drought, and the extreme heat of the climate, added to privation in the months of July, August, and September, favoured epidemic disease of a fatal type. Cholera raged all over the District to an alarming extent, and carried off 16,000 persons.

Cholera.

In the talooks of Gooty and Anantapur the mortality exceeded 2,000. There were only two talooks where the mortality was below 500, and only one talook where the disease was wholly absent. Cholera pills were sent to all the talooks for gratuitous distribution; but, as already observed in my Administration Report for the past official year, they appeared to be rather of doubtful efficacy, except when administered at the premonitory stage of the disease.

11. *Fever.*—The losses from fever were also great. In the talook of Hospett, the number of deaths was 1,417, being two per cent. of its population. Huvinhudgali alone appears to have escaped. Fever pills were distributed, and there is reason to believe that much good resulted from their administration. But people in the villages have, and generally prefer, their own remedies for the disease.

12. The subjoined table exhibits the loss of lives from the above diseases:—

Epidemic.	Number attacked.			Number of deaths.			Per-centage of deaths to attacked.
	Male.	Female.	Total.	Male.	Female.	Total.	
Cholera	12,573	8,735	21,308	9,506	6,684	16,190	75
Fever and Ague... ...	6,739	4,468	11,207	3,463	2,694	6,157	55
Total...	19,312	13,203	32,515	12,969	9,378	22,347	69

13. The losses in agricultural stock in the year under report were great. The estimated number is about one-fifth of the cattle of the District. The subjoined statement exhibits the particulars of mortality by disease among the various kinds of cattle:—

Description.	No. attacked.	No. died.
Ploughing Cattle	9,605 (Ploughing Cattle, Cows, Buffaloes)	3,331
Cows		3,419
Buffaloes		934
Sheep and Goats	13,504	13,504
Total...	23,109	21,188

14. Prices.—The prices of grain and other necessaries of life during the period under review ranged unprecedentedly high, as may be seen from Statement No. 2. The failure of the south-west monsoon, coupled with previous bad seasons, and the difficulty of importation from abroad, through a region almost destitute of water and forage, caused their rise. It was in the months of August and September that they were at their maximum, the rise having commenced in June.

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The annexed table exhibits the prices of the principal articles of consumption during the months, as contrasted with those that prevailed during the corresponding period of the past year:—

Description of grain.	July.		August.		September.	
	1275.	1276.	1275.	1276.	1275.	1276.
	RS.	RS.	RS.	RS.	RS.	RS.
First sort paddy, per garce	211	339	218	397	220	490
Second do. do.	198	318	192	364	198	441
Cholum	268	672	261	735	248	793
Raggy	242	548	225	672	220	763
Horse-gram	330	620	342	793	325	922
Wheat	793	1,202	827	1,240	793	1,323
Cumboo	292	620	292	721	283	778

15. Holdings.—*Vide Enclosure A, Statement* 3—The holdings of the Ryots at the commencement of the Fusly were Acres 24,30,812, assessed at Rupees 20,72,906. The extent of land given up during the year was Acres 1,90,207, assessed at Rupees 77,835, or Acres 12,369 more than the extent given up in the previous year. The quantity of land newly taken up amounted to Acres 1,35,281, bearing an assessment of Rupees 87,730, or Acres 20,340, assessment Rupees 20,100, more than those taken up in the previous year, which makes the holdings for the year under report aggregate Acres 23,75,886, assessed at Rupees 20,82,800. The increase in the lands relinquished is mainly attributable to the failure of the early rains. The relinquished portion, however, chiefly consisted of dry lands assessed at low rates. Hence the actual demand shows an increase of Rupees 77,520.

16. The following abstract exhibits in one view the extent of waste charged and remitted, and the amount of actual cultivation, as compared with Fusly 1275:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
Actual cultivation ...	21,43,933	18,56,921	21,36,421	19,71,830	...	1,14,909	7,512	...
Waste remitted	1,22,538	1,47,481	1,86,272	86,523	63,734	...	...	60,958
Waste charged	1,64,341	68,504	53,193	24,447	...	...	1,11,148	44,057
Total holdings.	24,30,812	20,72,906	23,75,886	20,82,800	63,734	1,14,909	1,18,660	1,05,015

17. Waste remitted.—Out of 23,75,886 Acres, assessed at Rupees 20,82,800, forming the holdings for the year under report, Acres 2,39,465, assessed at Rupees 1,10,970, or about ten per cent., were left waste, of which the remission granted as per Order of Government, dated 22nd December 1866, No. 3,484, communicated in the Proceedings of the Board, dated 24th December 1866, amounted to Rupees 86,522.

18. Waste charged.—The amount of waste charged this year is Rupees 24,448. This amount compared with the similar charges of the previous year shows a decrease of Rupees 44,056. Such waste alone was charged as had been so left from litigation, or by neglect of ryots, or had been retained for pasturage.

19. Actual cultivation.—The extent of actual cultivation this year under the heads of Dry and Wet amounts to Acres 21,36,421, assessed at Rupees 19,71,830, which is less than the actual gross cultivation of the past year by Acres 7,512, though there is an increase of Rs. 1,14,908 in the assessment. This apparent disproportion between the extent and assessment is attributable to the fact of the highly assessed dry lands, left waste last year, owing to the failure of north-east monsoon, being cultivated this year, and the lightly assessed lands, which do not admit of cultivation except when the early rains fall, being left waste. There was also an increase of Acres 2,162, assessed at Rupees 6,808 in the Nunja cultivation.

20. The subjoined is the Comparative Statement of Cultivation and Settlement in the Form A, referred to in paragraph 4 of the Circular Memorandum of the 14th August 1866, No. 787.

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Comparative Statement of Cultivation and Settlement.

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	22,67,019	14,26,381 12 0	22,10,658	14,81,879 4 0	......	5,497	56,361	......
Wet	1,63,793	6,46,524 6 0	1,65,228	6,50,921 0 0	1,435	4,397	......	......
Total ...	24,30,812	20,72,906 2 0	23,75,886	20,82,800 4 0	......	9,894	54,926	......
Add—								
Second crop Assessment	......	1,02,164 12 0	......	94,346 15 0	......	......	......	7,818
Additional do. ...	......	46,613 2 0	......	43,337 14 0	......	......	......	3,275
Water tax	......	4,523 6 5	......	3,920 9 0	......	......	......	603
Road Fund	......	944 9 7	......	966 8 4	......	22	......	......
Village Service Fund	......	... ...	......	... ...	......	......	......	......
Total ...	......	22,27,152 0 0	......	22,25,372 2 4	......	......	......	1,780
Deduct—								
Remissions	......	1,47,480 12 0	......	86,522 10 0	......	......	......	60,958
Road Fund	......	944 9 7	......	966 8 4	......	22	......	......
Village Service Fund	......	... ...	......	... ...	......	......	......	......
Other remission as particularized in Statement No. 4...	......	54,828 8 0	......	36,464 6 0	......	......	......	18,364
Total ...	......	2,03,253 8 7	......	1,23,953 8 4	......	......	......	79,300
Remaining Beriz ...	......	20,23,898 7 5	......	21,01,418 10 0	......	77,520	......	......
Add Miscellaneous items	......	2,52,764 14 10	......	2,47,272 11 9	......	......	......	5,492
Grand Total...	......	22,76,663 6 3	......	23,48,691 5 9	......	72,028	......	......

From the above it will be seen that there is a decrease under the head Fassaljasty to the extent of Rupees 7,818, and this was owing to the late rains preventing a second crop being raised upon the usual two-crop lands.

There is also a decrease of Rupees 3,275 in the additional assessment or Teervajasty, attributable to the fact of increased cultivation of wet lands in the year under report, and consequent diminution in the cultivation of dry land with wet crops.

21. Nature and extent of the principal sources of irrigation.—The principal rivers of the District are the Toombadra, the Huggry, and the Pennair. The annexed Statement exhibits the number of tanks, and channels, and wells in this District, and the extent of land under their irrigation. Of the great number of tanks, the largest are those of Bookapatnam, Singanamala, Purghee, Dhurmaveram, and Anantapur, in the sub-division, and those of Kapekul and Darojee in the principal division. The principal channels of the District are the Toombadra, which irrigate about Acres 15,337. There are also many other channels from the other rivers of the District, but they are inferior in every way to those of the Toombadra.

Description.	Number.	Acreage of Circar cultivation.	Assessment including Fassal and Teervajasty.
		RS.	RS.
Tanks...	1,172	80,516	4,23,248
Channels, &c. ...	2,493	47,714	2,87,532
Wells...	19,070	42,373	60,830
	22,735	1,70,603	7,71,610

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22. The subjoined Statement exhibits the ayacut and acreage actually cultivated in this Fusly under the principal irrigation works in the District:—

Name of Irrigation work.	Ayacut, Circar, and Inam.	Assessment.	Acreage of Circar and Inam cultivation.	Assessment, including Fassal-jasty.
		RS.		RS.
Bookapatnam	3,506	22,228	3,487	23,796
Singanamala	3,160	18,481	2,529	15,527
Purghee	2,847	11,560	2,477	11,500
Dhurmaveram	1,430	9,916	1,211	9,189
Anantapur	2,896	13,804	2,372	12,663
Kanekul	2,127	11,281	1,480	8,668
Darojee	1,523	6,648	1,344	5,916
Toombadra channels	15,728	1,32,161	15,337	1,49,203

23. Three ruined tanks were made over during the year under report, only one of which has an ayacut of Acres 11, assessed at Rupees 35, the other two, breached before the survey, have no record of ayacut.

24. Special product.—The following table shows the extent of cultivation of special products, as compared with the preceding Fusly:—

Name of product.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Cotton	3,38,915	3,52,569	3,05,028	3,04,029	...	...	33,887	48,540
Sugarcane ...	7,213	69,475	6,861	74,924	...	5,449	352	...
Indigo	1,217	1,759	787	940	...	...	430	819

25. The decrease in the area of Cotton cultivation is attributable to the fall in price of that staple, and to the competition of food grains. The acreage of Sugarcane cultivation has decreased by acres 352, but there is an increase of Rupees 5,449 in the assessment, showing that superior soils were planted with that crop. In the Indigo cultivation, there is a falling off of acres 430, assessed at 819 Rupees. But as already observed in my Administration Report, it is not likely to become a staple product of this District. It is raised in small quantities in the talooks of Tadpatri and Gooty.

26. Statement No. 4 gives the particulars of remissions granted in the Fusly under review.

The subjoined is a Comparative Statement of their distribution under the three principal heads under which they are classed:—

Description.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional remissions	46,855	28,627	......	18,228
Fixed do.	1,685	1,651	......	34
Reduction from the entire Beriz	6,288	6,186	......	102
Total... ...	54,828	36,464	......	18,364

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27. Occasional remissions.—Under the head of Shavi is a trifling sum of Rupees 187-2-0, against Rupees 13,476 of the past year. Under Palanushtum, or loss of produce, there appears a sum of Rupees 1,990, being the remission granted in the talook of Kudlighi in consideration of dry crops being raised on wet lands owing to deficient supply in the tanks irrigating them. The Cowle remissions exhibit a decrease of Rupees 8,208 in this Fusly, as compared with the preceding Fusly, owing to the expiry of the Cowle. Under the head of Teerva Cummee, a remission of Rupees 1,279 was allowed mostly in the Hospett talook during the year under report, as the lands on which the same was allowed, though classed as wet, have been, for some years past, irrigated by wells constructed by private individuals, and derived no advantage from the channels under which they are situated. This was brought to my notice only during the settlement of the past year, and I have thought it proper to allow them the remission.

28. Fixed remissions.—There is a trifling increase under the head of "Dasavandam," and a trifling decrease under the head of "Kuttoogootta."

29. Items allowed on the entire Beriz of villages.—Under the head "Items allowed on the entire Beriz of villages," there is a decrease of Rupees 102, being the net result of an increase of 32 Rupees, and of a decrease of Rupees 134. The decrease occurs chiefly under "Shrotriem proceeds," owing to a Shrotriem village having been enfranchised by the Inam Commissioner.

30. Statement No. 5, Miscellaneous Items.—The Miscellaneous Items amount to Rupees 2,51,334, showing a decrease of Rupees 5,996 below the amount of the past year, being the net result from a gross decrease of 16,216 Rupees in some items, against a gross increase of Rupees 10,220 in others.

No. 1. Jody on Service Inams.
" 7. Concealed cultivation.
" 12. Grazing tax.
" 13. Rent of gardens and topes.
" 16. Collections from Village Service Inams for offices vacant.
" 31. Rent on fruit trees.
" 43. Revenue fines.
" 46. Water tax on Zemindary, Inam, &c., lands.
" 51. Other Items.

31. The decrease occurs chiefly in the items noted in the margin. The decrease of Rupees 1,040 under Village Service Inams is to be ascribed to many Inams having reverted to Government. The large decrease of Rupees 6,655 under Nos. 12 and 13 and 31 is explained by the state of the season in the earlier period of the year under report. The falling off of Rupees 1,473 under No. 16 is owing to a diminution in the extent of service Inams kept under suspension, and to the transfer of Rupees 1,250 to its proper heading item No. 8. There is a decrease of Rupees 1,069 under Revenue fines. The decrease under No. 46 of Rupees 2,577, is owing to the later rains preventing a second crop being raised upon Inam lands situated under Government Irrigation works. The decrease under No. 51 is due to there being less sales, in the year under report, of unclaimed ground and buildings, than in the past year.

No. 6. Land cultivated, but not included in the Jummabundy.
" 8. Cultivation of unclaimed Inams.
" 14. Inam Tuffareek.
" 15. Revenue from reverted Inams.

32. The increase occurs mainly in the items noted in the margin, and requires no explanation.

33. There are no Zemindaries or Moottahs in this District; so statement No. 6 contains only the enfranchised Inam villages, the current and arrears demand of which aggregate Rupees 30,442. Of this sum, the collections within the Fusly amount to Rupees 23,109, leaving a balance of Rupees 7,333; Rupees 3,773 have been since collected, which reduced the balance to Rupees 3,560. There is an increase of Rupees 174 in the demand under this head owing to one more village having been enfranchised in the year under review.

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34. Demand from all sources of Revenue (Statement No. 7).—The following abstract exhibits the current demand of all the revenue of Fusly 1276, as contrasted with the revenue of Fusly 1275.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Jodi on Shrotriems......	25,867	26,061	194	...
Ryotwar......	20,23,899	21,01,418	77,519	...
Miscellaneous	2,52,765	2,47,273	...	5,492
	23,02,531	23,74,752	72,221	...
Abkarry......	5,04,158	9,02,519	3,98,361	...
Income-tax...	5,705	40	...	5,665
Salt......	12,423	10,743	...	1,680
License-tax...	...	10,397	10,397	...
Stamps...	1,49,222	1,53,599	4,377	...
Total...	6,71,508	10,77,298	4,05,790	...
Grand Total...	29,74,039	34,52,050	4,78,011	...

35. The aggregate demand from all sources of revenue amounts to Rupees 34,52,050, being a net increase of Rupees 478-0-11 on the beriz of the past Fusly. The increase chiefly occurs in the Abkarry, as will be explained hereafter.

36. Land Revenue demand.—The total demand under this head is Rupees 23,74,752, or Rupees 72,221 more than the beriz of the past Fusly. This increase, as has already been stated, is chiefly ascribable to the favourable character of the north-east monsoon, which favoured Nunja and the superior dry lands.

37. Abkarry.—The Abkarry demand of the year under report is Rupees 9,02,520, against Rupees 5,04,158 of the past Fusly, showing an increase of near four lacs of Rupees. This increase is attributable to an excessive competition at the time the farms were sold.

38. Revenue from earth salt.—This item exhibits a decrease of Rupees 1,681 in the year under review. This is to be ascribed to the extremely adverse state of the season in the earlier months, which prevented manufacture and caused heavy losses of cattle.

39. Income-tax.—The falling off of the demand under this head needs no explanation.

40. Stamps.—The revenue from this source exhibits an increase of Rupees 4,378, being mainly the result of the introduction of the recent Stamp Act (XXVI of 1867.)

41. License-tax.—The revenue derived from this source up to the close of the Fusly under report is 10,400 Rupees. Fuller collections were made in the subsequent months.

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42. COLLECTIONS FROM ALL SOURCES OF REVENUE.—Subjoined is an Abstract Statement of the Current Demand, Collection, and Balance of all the revenues for the Fusly under report:—

Items.	Current demand.	Collection within Fusly.	Balance.	Collection up to September 1867.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem villages	26,061	19,618	6,443	3,676	2,767
Ryotwar	21,01,419	18,48,324	2,53,095	1,66,203	86,892
Miscellaneous	2,47,272	1,58,280	88,992	47,748	41,244
	23,74,752	20,26,222	3,48,530	2,17,627	1,30,903
Abkarry	9,02,519	5,07,340	3,95,179	1,54,388*	2,40,791
Income-tax...	40	40	....	....	....
License-tax	10,397	10,397	....	....	....
Salt	10,743	7,117	3,626	1,917	1,709
Stamps	1,53,599	1,53,599	....	....	....
	10,77,298	6,78,493	3,98,805	1,56,305	2,42,500
Grand Total...	34,52,050	27,04,715	7,47,335	3,73,932	3,73,403

43. Out of the aggregate demand of Rupees 34,52,050, the collections within the Fusly amounted to Rupees 27,04,715, which left a balance of Rupees 7,47,335. Of this balance the collections up to September last amounted to Rupees 3,73,932, leaving at the end of that month Rupees 3,73,403, or about eleven per cent. of the demand to be collected.

44. LAND REVENUE COLLECTIONS.—Out of the aggregate demand of Rupees 23,74,752 under the head of Land Revenue, a sum of Rupees 20,26,222, or about eighty-five per cent. of the demand was collected within the Fusly, leaving a balance of Rupees 3,48,530, or fifteen per cent., of the demand. The large balance is chiefly owing to the postponement of the collections in consideration of the adverse character of the earlier part of the season. The collections up to September amount to Rupees 22,43,849, which reduces the balance to 1,30,903, or about 5½ per cent. of the demand. I have instructed the Tahsildars to lose no time in recovering the same.

45. ABKARRY.—Of the total demand under this head of Rupees 9,02,519, Rupees 5,07,340 were collected within the Fusly, leaving a balance of Rupees 3,95,179. This large balance is mainly attributable to the inability of the contractors to fulfil their engagements. The competition was carried to an imprudent extent, and the entire absence of demand for liquor during the famine months of July, August, and September rendered the contract a dead loss. The utmost consideration was shown in giving time to the contractors to recover their position, when the season improved; but the overbidding and badness of the season prevented a recovery, and resale became necessary. There will still be a net increase over the beriz of the Fuslies, previous to the last contract. Most of the farms have been resold during the current Fusly, at the loss and risk, such as it is, of the defaulters. Only two contractors I had reason to suspect to be guilty of fraudulent conveyance of their property, and withholding of payment of money collected from sub-renters. These men have been confined. The loss accruing to Government will shortly be made the subject of a separate report.

46. SALT.—About Rupees 3,626, or thirty-four per cent. of the demand under this head remained uncollected within the Fusly; deducting the subsequent collection up to September last, there remains a balance of Rupees 1,709, or sixteen per cent.

47. The annexed Abstract Statement B. gives the actual collections of the year both current and arrears in comparison with Fusly 1275.

* N. B.—Rupees 34,141 of this sum is the amount of remissions granted to the Abkarry Contractors of Anantapur and Alur, (*vide* Board's Proceedings, dated 15th June 1867, No. 3,686, and 16th September 1867, No. 5,928.) This sum it will be seen is that portion of the remissions in question, as appertain to Fusly 1276 only.

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Comparative Abstract of Collections.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
Permanently settled ...	......	......	......	......	......	......	...	...	
Jodi on Shrotriem, &c., villages ...	3,531	21,610	25,141	3,491	19,618	23,109	...	2,032	
Ryotwar ...	91,375	18,52,267	19,43,642	98,193	18,48,324	19,46,517	2,875	...	
Miscellaneous Items... ..	53,162	1,79,990	2,33,152	35,270	1,58,280	1,93,550	...	39,602	
Total .	1,48,068	20,53,867	22,01,935	1,36,954	20,26,222	21,63,176	2,875	41,634	
							Net...	38,759	De-crease.
Abkarry... ..	51,006	4,54,194	5,05,200	44,549	5,07,340	5,51,889	46,689	...	
Income-tax ..	11,032	5,661	16,693	2	40	42	..	16,651	
License-tax ..	......	......	......	......	10,397	10,397	10,397	...	
Salt	2,573	10,029	12,602	1,134	7,117	8,251	...	4,351	
Stamps	......	1,49,221	1,49,221	... ..	1,53,599	1,53,599	4,378	...	
Grand Total...	2,12,679	26,72,972	28,85,651	1,82,639	27,04,715	28,87,354	64,339	62,636	
Net Increase...	......	......	......	......	......	......	1,703	...	

It will be seen from the above that the entire collections, both arrears and current, as compared with those of the past year, exhibit an increase of Rupees 1,703, resulting from a gross increase of Rupees 64,339 in some items, against a gross decrease of Rupees 62,636 in others.

48. The net decrease in the Land Revenue collections (both current and arrears) amount to Rupees 38,759. The decrease is chiefly in the Miscellaneous items, and is mainly attributable to the postponement of the collections.

49. The Abkarry collections exhibit an increase of Rupees 46,689, owing to the increase in the demand of the present Fusly.

50. The falling off in the Income-tax collections requires no remark.

51. The decrease in Salt is attributable partly to the decrease in the demand and partly to the postponement of the collection.

52. Stamps.—The increase in the Stamp collection has already been explained.

53. Arrears, Statement No. 8.—The arrears of previous Fuslies amounted to Rs. 3,40,809 at the beginning of the Fusly under report. Deducting from this sum Rupees 1,96,365, being the collections and remission made within the Fusly, there remains a balance of Rupees 1,44,444 at the end of the Fusly. This has been since reduced by collections up to the end of September to Rupees 1,08,234. The sum of Rs. 15,979-3-10* recommended by the Board to be allowed to be written off with reference to report of Fusly 1275, and the amount of Rupees 24,504 now recommended for remission, will reduce the balance to Rupees 1,08,234 as already stated.

* *Minus* 4 Rupees since collected.

54. I have issued strict orders to the Tahsildars to lose no time in realizing the same, or when they see reason to do so, to recommend for remission. They think that it is very necessary to allow the defaulters the indulgence of a further postponement, to enable them thoroughly to recover from the depression, to which they had been reduced by the late distress.

55. Irrecoverable Balance.—The subjoined Statement will explain the causes under which the amount of Rupees 24,504, alluded to in the preceding paragraph, is considered after careful inquiry to be irrecoverable. The following abstract shows the details of irrecoverable arrears under the heads of Ryotwar and Miscellaneous, amounting in the aggregate to Rupees 24,503-15-8 :—

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Description.	By death.	By desertions.	By indigent circumstances.	Double entries by boundary disputes.	Charges of waste which was subsequently ordered to be remitted.	Land submerged	Shavi.	On account of Jodi.	Jodi on Poyimallee relinquished lands, &c.	By striking off fictitious entries of lands in Ryotwar Puttahs, &c.	Amount in the possession of Reddies deceased.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwar	292 10 8	1,081 15 9	2,343 6 9	199 7 5	625 12 1	70	12,434 2 10	... ...	... ...	382 10 8	23 7 9	17,453 9 11
Shrotriem Jodi	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	... ...
Jodi on sundry Inams												
1. Personal	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	21 11 4	35 9 0	... ...	57 4 4
Service	60 9 0	71 3 0	363 1 6	... ...	... ...	...	... ...	4,819 3 0	228 15 4	10 11 7	... ...	5,553 11 5
6. Land cultivated, but not included in the Jummahbundy.	... ...	10 0 5	... ...	... ...	... ...	...	789 4 3	... ...	... ...	59 11 0	13 12 0	872 11 8
12. Grazing tax or grass rent	109 0 0	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	109 0 0
14. Inam Tafrick	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	0 3 0	0 3 0
16. Collections from Village Service Inam for offices vacant	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	68 14 4	... ...	68 14 4
43. Revenue fines ...	... ...	2 0 0	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	2 0 0
46. Water tax on Zemindary Inam lands, &c.	... ...	... ...	... ...	8 0 0	... ...	...	... ...	... ...	... ...	20 12 0	... ...	28 12 0
	169 9 0	83 3 5	363 1 6	8 0 0	... ...	...	789 4 3	4,819 3 0	250 10 8	195 9 11	13 15 0	6,692 8 9
Total ...	462 3 8	1,165 3 2	2,706 8 3	207 7 5	625 12 1	70	13,223 7 1	4,819 3 0	250 10 8	578 4 7	37 6 9	24,146 2 8

Description.	By death.	By desertions.	By indigent circumstances.	Double entries by boundary disputes.	Charges of waste which was subsequently ordered to be remitted.	Land submerged	Shavi.	On account of Jodi.	Jodi on Poyimallee relinquished lands, &c.	By striking off fictitious entries of lands in Ryotwar Puttahs, &c.	Amount in the possession of Reddies deceased.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Income-tax	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	37 13 0	... ...	37 13 0
Salt	32 4 0	281 0 0	6 12 0	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	320 0 0
Grand total...	494 7 8	1,446 3 2	2,713 4 3	207 7 5	625 12 1	70	13,223 7 1	4,819 3 0	250 10 8	616 1 7	37 6 9	24,503 15 8
Fusly 1275	424 7 10	1,239 1 9	2,518 14 7	203 7 5	625 12 1	70	13,223 7 1	4,819 3 0	238 15 4	439 6 9	... ...	23,802 11 10
Do. 1274	19 6 0	124 9 0	124 14 6	4 0 0	... ...	...	... ...	... ...	9 12 0	79 0 1	9 8 9	371 2 4
Do. 1273	36 3 6	73 4 5	44 0 0	... ...	... ...	...	... ...	... ...	1 15 4	92 2 9	14 2 0	261 12 0
Do. 1272	2 13 0	9 0 0	... ...	... ...	... ...	...	... ...	... ...	... ...	5 8 0	13 12 0	31 1 0
Do. 1271	1 4 0	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	1 4 0
Do. 1270	... ...	... ...	... ...	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	... ...
Do. 1269	10 5 4	0 4 0	25 7 2	... ...	... ...	...	... ...	... ...	... ...	... ...	... ...	36 0 6
	69 15 10	207 1 5	194 5 8	4 0 0	... ...	...	... ...	... ...	11 11 4	176 10 10	37 6 9	701 3 10

56. Coercive process.—The extent to which coercive measures were employed in the collection of the revenue during the year under report is shown in Enclosure A, in Statement No. 8, of which the subjoined is an abstract:—

Divisions.	Process issued.			Estimated value of property attached.	Property sold.	
	No. of villages.	No. of Ryots.	Amount of arrears.		Estimated value.	Sale proceeds.
Principal Division	67	179	4,789	4,110	447	448
Sub-Division	20	31	416	332	250	276
Total ...	87	210	5,205	4,442	697	724

Though there has been some increase in the number of processes issued during the year, it will be seen that the value of the property sold was slightly less than the amount so realized in the previous year. It will be seen that it was only found necessary to sell about one-tenth of the property attached in the Principal Division.

57. Statement No. 9 exhibits the gross collection and charges of the District during the year under review. The charges bear to the collection a ratio of nine per cent. The increase of Rupees 5,961 under the head of salary of Gazetted Officers, is attributable to the fact of the salaries of both Messrs. Foster and Lilly having been drawn as Head Assistants.

58. The increase of Rupees 1,456 under the head of tent and house-rent allowance is to be ascribed to the same circumstance.

59. The increase in the charges of Talook and Huzoor establishment is owing to the increase of salaries of Talook Serishtadars and Revenue Inspectors, &c., as well as to the temporary increase of Rupees 2 and 3 granted to servants drawing 15 Rupees and under, in consideration of the late severe distress, (*vide* Order 14th September and 31st October 1866, Nos. 2,475 and 1,721.)

60. The increase of Rupees 246 under Medical charges is attributable to the circumstance that a full Apothecary did duty for some months.

61. The increase under the remaining heads of charge is accounted for by the increase in the prices of articles in the Fusly under review.

62. The following Abstract Statement exhibits the extent of landed property possessed and acquired by Public Servants in the District during Fusly 1276:—

	No. of Public servants.	Extent.	Assessment.
As per Fusly 1275	190	10,966	12,194
Relinquished in do.	1	9	19
	189	10,957	12,175
Newly acquired in Fusly 1276 ...	13	212	527
Total...	202	11,169	12,702

Talook and Village Accounts.—The Talook and Village Accounts were, as usual, examined during the Settlement, and were found generally satisfactorily kept. Some instances of carelessness were detected, and the parties concerned were punished with fines.

A to F. 63. The Statements noted in the margin are the prescribed Quinquennial Returns, prepared in accordance with Board's instructions contained in their Circular Memorandum, dated 1st November 1866, No. 1,097.

Statement A exhibits the number of villages and hamlets in each talook, classed under their respective tenures. It will be seen from Column 2 of the Statement, that the area of the District shows an increase of 145 square miles over its area as entered in the similar Return for Fusly 1271. This is attributable to the inclusion in the present Return of the twenty-eight villages of Sondoor in the now newly opened column of Mootahs and Polliems, &c.

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Subjoined is a Comparative Statement showing the variations in the number of villages of each description, entered in the present Return, as compared with the similar Return of Fusly 1271 :—

	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryotwar	2,478	2,075	....	403
Shrotriem and Inam	62	176	114	....
Uninhabited	....	290	290	....
Villages belonging to Sondoor	28	28	....	....
Total...	2,568	2,569	1	....
Total hamlets...	1,585	1,587	2	....

It will be seen from the above that there is a net increase of one village and two hamlets. The former is an uninhabited village which had been inadvertently omitted in the Return for Fusly 1271. The two hamlets belong to the jahire of Sondoor. The decrease in the number of Ryotwari villages is ascribable to the transfer of certain Hissa Shrotriems to the head of Shrotriems and Inams, consequent upon their enfranchisement by the Inam Commissioner; and secondly, to the transfer of several uninhabited villages, formerly included under Ryotwar, to the head, now opened, of "uninhabited villages."

64. Statement B shows the Circar ayacut, cultivation, and waste, in the District, in the Fusly under report.

The following abstract exhibits the results of a comparison of the Ayacut, Circar, and Inam of Fuslies 1271 and 1276:—

	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Circar...	49,98,717	31,51,197	48,76,423	30,01,233	......	......	1,22,294	1,49,964
Inam ...	12,98,232	11,51,859	14,29,279	11,95,025	1,31,047	43,166	......	......

65. The decrease in the Circar Ayacut by acres 1,22,294, is owing mainly to the transfer of enfranchised Hissa Shrotriem villages to the head of Shrotriem proper.

66. The decrease in the assessment of the Ayacut is mainly attributable to the reduction of assessment, namely, Rupees 1,06,000 in round numbers, on well lands, sanctioned by Government in their Order, dated 6th April 1864, No. 581.

The annexed abstract is a Comparative Statement of the extent of cultivation and waste of Fuslies 1271 and 1276:—

	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS.		RS.		RS.		RS.
Cultivation..	22,76,785	19,66,918	23,75,886	20,82,800	99,101	1,15,882	......	......
Waste ...	27,21,932	11,84,279	25,00,537	9,18,433	... ...	......	2,21,395	2,65,846

The above Statement exhibits an increase of 99,101 acres in the area of cultivation, and of Rupees 1,15,882 in the assessment. This is doubtless due to the improved circumstances of the people. Nevertheless the proportion of waste to the cultivated area is very large. The waste is largest in the Kudlighi talook, (being in the ratio of three to one,) which has the poorest soil, and comparatively smallest population in the District.

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67. The subjoined Statement gives the results of a comparison of the different sources of irrigation of Fuslies 1271 and 1276:—

	Fusly 1271.				Fusly 1276.				Increase.				Decrease.			
	Government.	Private.	Dassavandum.	Total.	Government.	Private.	Dassavandum.	Total.	Government.	Private.	Dassavandum.	Total.	Government.	Private.	Dassavandum.	Total.
Tanks..........	858	103	162	1,118	846	182	144	1,172	...	79	...	79	7	...	18	25
River channels.	248	12	4	264	260	21	4	285	12	9	...	21	...	...	...	...
Spring do. ...	1,094	364	5	1,463	1,071	424	5	1,500	...	60	...	60	23	...	...	23
Anicuts	234	13	1	248	145	11	1	157	...	...	...	...	89	2	...	91
Old wells	9,856	3,284	262	13,402	9,565	4,493	250	14,308	...	1,209	...	1,209	291	...	12	303
New wells......	...	3,785	...	3,785	...	5,470	...	5,470	...	1,685	...	1,685	...	..	...	...

The decrease in the Government, and the increase in the private tanks, is attributable mainly to the transfer of enfranchised Hissa Shrotriems to the head of "Shrotriems and Inams."

68. The diminution in the number of anicuts is to be ascribed to the exclusion from the present return of temporary dams constructed by ryots across small streams and rivulets.

69. The increase in the number of old private, and decrease in the Government wells, is also attributable to the transfer of Hissa Shrotriems to the head of Shrotriem proper, and to the transfer of old ruined Government wells to parties for restoration.

The increase of forty-five per cent. in five years in the number of new wells, is a proof of the readiness of the ryots to invest their capital in agriculture.

70. Statement D. contains the particulars of houses and population as per last census. The census as directed by Government was taken on the 1st March last. The correctness of the returns was tested by my Assistants, Messrs. Buick and McCarthy, and the Tahsildars and myself. The variations detected were generally not such as to affect materially the general correctness of the returns.

71. Subjoined is a comparison of this return with the similar return of Fusly 1271:—

	Fusly 1271.	Fusly 1276.	Increase.	Decrease.	Percentage.
			RS.	RS.	RS.
Houses	2,93,197	3,04,494	11,297	....	4
Population	12,34,674	13,04,998	70,324	....	6
Hindus	11,43,297	12,09,717	66,420	....	6
Mahomedans	87,703	92,394	4,691	....	5
Christians	3,674	2,887	....	787	21
Total......	12,34,674	13,04,998	70,324	....	6
Male	6,47,675	6,80,698	33,023	....	5
Female	5,86,999	6,24,300	37,301	....	6
Total......	12,34,674	13,04,998	70,324	....	6
Agricultural	8,78,906	9,42,712	63,806	....	7
Non-agricultural	3,55,768	3,62,286	6,518	....	2

The above result shows an increase of 70,324, or six per cent. over the census of the 71st Fusly. Distributing the above population among the total number of houses, there results an average of about 4¼ per house.

The females are to males, per last census, as ninty-one per cent. It must be noticed that there is no colonial emigration, foreign service, or similar circumstances, to reduce the preponderating number of the male population to an equality with the female proportion; that females are subject to casualties in child birth, and from their domestic habits, fetching water from wells, are more liable to accidents from drowning; consequently it is not extraordinary that the male sex should exhibit a majority not exceeding four per cent. of their birth rate.

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The agricultural population has increased by 63,806.

From the annexed Comparative Statement showing the numerical strength of Ryots, Puttas, &c., of Fuslies 1271 and 1276, it will be perceived that there is a steady increase in the number of ryots in spite of several adverse circumstances. There is a small general decrease of one-third per cent. in the agricultural stock, attributable to the great loss sustained by the drought of last year. The buffaloes tended for their milk, and sheep less dependent on water, and more able to forage for themselves, exhibit an increase:—

		Fusly 1271.	Fusly 1276.	Increase.	Decrease.	Percentage.
Ryots.......	Mirasidars.............	1,05,358	2,91,408	1,86,050	....	177
	Poycaries	22,500	34,512	12,012	....	53
		1,27,858	3,25,920	1,98,062	....	155
Puttas......	Single	1,18,716	1,28,828	10,112	....	8
	Joint	5,352	5,808	456	... ...	8
		1,24,068	1,34,636	10,568	....	8
Ploughs		1,29,813	1,30,357	544	....	$\frac{1}{2}$
Tilling cattle		2,69,096	2,68,126	....	970	$\frac{1}{3}$
Cows		1,46,191	1,45,063	....	1,128	1
She Buffaloes		80,392	82,443	2,051	....	2
Sheep........		4,41,606	4,66,160	24,554	....	5

The following is a comparison of the rent rolls of Fuslies 1271 and 1276.

	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.	No.	Amount.
		RS.		RS.		RS.		RS.
Ryots paying upwards of 1,000.	2	2,892	1	2,157	......	......	1	735
Do. from 500 to 1,000...	18	11,847	23	14,411	5	2,514	...	......
Do. 250 to 500.	175	57,277	189	60,039	14	2,762	...	......
Do. 100 to 250.	1,902	2,71,375	1,997	2,80,942	95	9,567	...	......
Do. 50 to 100.	6,388	4,41,390	6,369	4,26,694	......	......	19	14,696
Do. 30 to 50.	10,485	4,14,409	10,527	3,95,579	42	......	...	18,830
Do. 10 to 30.	37,602	6,77,889	39,960	6,89,463	2,358	11,574	...	......
Do. under 10.	67,496	3,05,579	75,570	3,55,120	8,074	49,541	...	......
	1,24,068	21,82,658	1,34,636	22,24,405	10,588	75,958	20	34,261
					10,568	41,797		

The above gives a net increase of 10,568 in the number of ryots, and of Rupees 41,797 in the assessment.

Opinion regarding Public Servants.—The very adverse character of the first part of last Fusly was, for the time, a source of much depressing anxiety, and the measures taken in relief threw a considerable augmentation of work on the District Officers, for the cheerful performance of which I have to record my obligation.

N. B.—The Sub-Collector's Settlement Report is also enclosed.

(Signed) A. WEDDERBURN,
Collector.

7th October 1867.

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SUB-COLLECTORATE.

1. I have the honour to forward the Jummahbundy Report of the Sub-division of this District for Fusly 1276 (1866-67.)

2. The Settlement of the five talooks of Sub-division was conducted by you, and that of Harpanally, Huvinhadgali, Kudlighi, Adoni, and Raidrug was conducted by me.

3. The following Statement No. 1 shows the stations where Jummahbundy was conducted, the dates on which the settlement was commenced and ended, and the number of villages and number of puttas distributed, &c.

Officer's name who conducted Jummah-bundy.	Talooks.	Number of villages.	Number of puttas.	Number of days occupied.	Places where Jummah-bundy was conducted.	Date of commencement and completion of Settlement.
A. Wedderburn, Esq., Collector of Bellary.	Anantapur ...	109	7,698	11	1. Anantapur ...... 2. Singanamala...... 3. Maroor	From 5th to 15th December.
	Dhurmaveram...	185	8,354	6	1. Dhurmaveram ... Kanoomookala ...	From 24th to 29th January.
	Penkondah......	90	6,715	7	1. Penkondah ...... 2. Bookapatnam ...	From 17th December to 21st and 22nd January to 23rd.
	Hindupur	80	7,188	9	1. Hindupur .... 2. Sapatshee .... 3. Purghee	From 3rd to 11th January.
	Madacsirah ...	145	6,340	7	1. Madacsirah	From 12th to 8th January.
		609	36,295	40		

There has been change in the number of villages. There were 37,324 puttas in Fusly 1275, thus showing the decrease in the year under report of 1,029.

The difference in the number of puttas in each talook is as follows:—

Anantapur	410	Decrease.
Dhurmaveram	42	Increase.
Penkondah...	19	Decrease.
Hindupur	2	Increase.
Madacsirah...	644	Decrease.

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Hence the decrease arises in Anantapur and Madacsirah talooks, and even in those talooks the decrease is small.

The season began very badly: rain did not fall till late, so that there was a large falling off in the cultivation.

5. Cholera prevailed in all the talooks; the Statement below gives the statistics for cholera:—

Talooks.	Months in which it prevailed.	Number attacked.	Particulars.		Number of villages.
			Recovered.	Died.	
Anantapur...	July, August, September, October, and November	3,452	1,384	2,068	106
Dhurmaveram	From July to October	963	268	695	23
Penkondah...	Do. do. to December... ...	1,314	317	997	47
Hindupur...	Do. do. to November ...	941	80	861	33
Madacsirah...	Do. do. to do.	2,175	228	1,947	68
	Total...	8,845	2,277	6,568	277

This shows a great increase over Fusly 1275 in the number of people attacked, and the proportion of the number who died to those who were attacked. The large number of deaths compared with the number of those attacked with cholera must be attributed to the previous unhealthy condition of the people, arising from want of water and scarcity of food.

6. Fever prevailed in all the talooks very terribly. The Statement below shows the result:—

Talooks.	Months.	Number attacked.	Particulars.	
			Recovered.	Died.
Anantapur	From July 1866, to June 1867 ...	844	377	467
Dhurmaveram	Do. September 1866, to March 1867.	824	522	302
Penkondah	Do. July 1866, to June 1867... ...	235	3	232
Hindupur	Do. do. do.	531	76	455
Madacsirah	April and May 1867...	46	...	46
	Total .	2,480	978	1,502

7. The following Statement shows the number of cattle attacked with disease (Moosaragadiem); the disease prevailed in all the talooks except Hindupur.

Talooks.	Number of villages.	Number attacked.	Recovered.	Died.		Total.
				Cattle of ryots.	Others.	
Anantapur...	74	3,945	1,870	1,281	794	2,075
Dhurmaveram	50	3,462	...	845	2,617	3,462
Penkondah	8	251	7	84	160	244
Hindupur	...	...	...	...	...	...
Madacsirah	2	404	...	202	202	404
Total...	134	8,062	1,877	2,412	3,773	6,185

In Fusly 1275, 576 died; the serious mortality in Fusly 1276 among cattle, is due to the scarcity of both water and pasture.

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8. The prices of grain in the Fusly under report, as compared with those in the previous Fuslies, is given below:—

Grains.	In Fusly 1275, per garce.	In Fusly 1276, per garce.	Comparison.		Increase per cent.		
			Increase.	Decrease.	RS.	A.	P.
Paddy { First sort	217	329	112	...	51	10	9
Paddy { Second sort...	196	296	100	...	51	0	4
Cholum	318	441	123	...	38	10	10
Sujjalu	302	376	74	...	24	8	0
Horse-gram	351	486	135	...	38	7	4
Raggy...	296	420	124	...	41	14	3

The causes of the rise of prices of grains are too well known to require any remark here.

9. The Statement below shows increase and decrease in the ryots' holdings.

Fuslies.	Dry.		Wet.		Total.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1275	5,56,035	1,49,381	89,704	3,39,697	6,45,739	4,89,078
1276	5,04,761	1,36,449	89,753	3,39,151	5,94,514	4,75,600
Net Decrease	51,274	12,932	...	546	51,225	13,478
Net Increase...	...	...	49	...	...	...
Actual Increase	81,259	21,898	3,266	11,829	84,525	33,727
Actual Decrease	1,32,533	34,830	3,217	12,375	1,35,750	47,205

The rain came very late in the year, and many ryots left their villages: many died, and many relinquished their lands from inability to cultivate them.

10. The following Statement shows the increase and decrease in the cultivation, in the Fusly under report:—

Items.	Fusly 1275.		Fusly 1276.		Comparison.			
					Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry...	5,46,575	1,45,718	4,11,727	1,12,667	...	...	1,34,848	33,051
Wet. { Under Tanks ...	57,212	2,94,893	57,883	2,96,688	671	1,795	...	...
Wet. { ,, Nullahs..	17,949	85,648	16,829	80,572	...	...	1,120	5,076
Wet. { ,, Wells ...	19,315	23,230	19,537	26,774	222	3,544	...	...
Total... ...	94,476	4,03,771	94,249	4,04,034	...	263	227	...
Grand Total...	6,41,051	5,49,489	5,05,976	5,16,701	...	...	1,35,075	32,788

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The decrease in cultivation occurs almost entirely under dry land: the causes are the same as those of the decrease in holdings.

11. The Statement below shows the amount of waste charged:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
Ryots' lands	26,792	3,211	...	23,581
Apanam lands	5,894	1,000	...	4,894
Total	32,686	4,211	...	28,475

The large decrease in waste charged is due to the sanction given to grant remissions on dry lands; and this consequently cause an increase in the amount of remission given.

12. The following Statement shows the remissions granted in the year under report:—

Items.		Fusly 1275.	Fusly 1276.	Comparison.	
				Increase	Decrease.
Dry		724	21,039	20,315	...
Waste.	Wet. Under tanks	13,058	9,975	...	3,083
	Wet. Do. nullahs	1,556	1,887	331	...
	Wet. Do. wells...	138	433	295	...
	Total	14,752	12,275	...	2,457
	Grand Total	15,476	33,334	17,858	...
	Withered crops	5,667	63	...	5,604
	Cowle remissions	7	24	17	...
	Dasavandum	907	904	...	3
	Shrotriem...	911	822	...	89
	Kuttubady... ... ... / Kuttoorgutta and Inam	463	467	4	...
	Salaries of Reddy and Curnums	75	75	...	...
	Total	8,030	2,355	...	5,675
	Grand Total	23,506	35,689	12,183	...

13. The Statement below shows the increase and decrease of the lands held in Cowle tenure:—

Items.	Fusly 1275.		Fusly 1276.		Comparison.			
					Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Dry...	...	...	50	25	50	25	...	...
Wet...	3	11	3	13	...	2	...	...
Total... ...	3	11	53	38	50	27	...	...

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It is not at present certain whether the whole amount of balance under Abkarry will be recovered. I am afraid it will be impossible to collect the whole amount.

20. The Demand, Collection, and Balance of arrears is given below:—

Items.	Balance outstanding at commencement, Fusly 1276.	Of which collected			Balance.		
		In this Fusly, including written off.	Subsequently.	Total.	Recoverable.	Irrecoverable.	Total.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue... ...	35,676	28,122	56	28,178	4,918	2,580	7,498
Extra do.	26,719	10,381	150	10,531	5,256	10,932	16,188
	62,395	38,503	206	38,709	10,174	13,512	23,686
Sundry Sources ...	9,728	9,185	...	9,185	543	...	543
	72,123	47,688	206	47,894	10,717	13,512	24,229

21. The details of irrecoverable balances are given below:—

Fuslies	Talooks.	Land Revenue.	Land Revenue Miscellaneous.	Sundry Sources.	Total.
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Fusly 1271.	Anantapur...	18 2 6	... ...	... ...	18 2 6
	Penkondah...	2 4 0	... ...	... ...	2 4 0
	Hindupur	4 6 0	... ...	... ...	4 6 0
	Total...	24 12 6	... ...	... ...	24 12 6
Fusly 1272.	Anantapur...	33 4 9	... ...	... ...	33 4 9
	Penkondah...	2 4 0	... ...	... ...	2 4 0
	Hindupur	3 11 0	... ...	... ...	3 11 0
	Madacserah	2 6 0	... ...	... ...	2 6 0
	Total...	41 9 9	... ...	... ...	41 9 9
Fusly 1273.	Anantapur	14 4 0	... ...	... ...	14 4 0
	Penkondah...	2 4 0	37 1 0	... ...	39 5 0
	Hindupur	19 5 0	... ...	... ...	19 5 0
	Madacserah	2 4 0	... ...	... ...	2 4 0
	Total...	38 1 0	37 1 0	... ...	75 2 0
Fusly 1274.	Anantapur	89 2 0	2,015 0 0	... ...	2,104 2 0
	Dhurmaveram	189 3 11	3,152 4 7	... ...	3,341 8 6
	Penkondah...	864 11 3	1,001 4 6	... ...	1,865 15 9
	Hindupur	774 8 0	817 7 0	... ...	1,591 15 0
	Madacserah	57 1 0	533 13 8	... ...	590 14 8
	Total...	1,974 10 2	7,519 13 9	... ...	9,494 7 11
Fusly 1275.	Anantapur...	18 9 0	4 4 0	... ...	22 13 0
	Dhurmaveram	89 15 8	1,377 12 0	... ...	1,467 11 8
	Penkondah...	117 3 0	379 9 0	... ...	496 12 0
	Hindupur	3 3 0	1,017 11 0	... ...	1,020 14 0
	Madacserah	272 4 0	595 1 0	... ...	3,876 3 8
	Total...	501 2 8	3,375 1 0	... ...	3,876 3 8
	Grand Total...	2,580 4 1	10,931 15 9	... ...	13,512 3 10

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22. Of the Rupees 13,512-3-10 there are due by people :—

	RS.	A.	P.
Dead, emigrated, and poor	856	13	10
Disputed boundary	95	9	0
Submerged in bed of tank	831	13	3
Remitted after Jummahbundy on garsha wells. ...	751	6	0
Jodi on Village Service Inam remitted, people being unable to pay	10,648	11	5
Inam quit-rent charged twice...	91	2	0
Inam Nirsaraghi	46	15	0
Rent on Government plantations, poor	0	8	0
Confiscated Inams entered twice	73	11	4
Sevoy Jama entered also in Ain accounts.	115	10	0
Total...	13,512	3	10

23. Coercive process in collecting Revenue.

Talooks.	Amount of Land Revenue due.			Value of property distrained.			Sold by auction.		
Anantapur	48	6	0	30	12	0	42	13	0
Penkondah	197	4	8	197	4	8	137	0	0
Madacsirah	171	5	7	103	10	3	95	3	9
Total...	417	0	3	331	10	11	275	0	9

24. The following Statement shows extent and assessment of land acquired by the servants of Sub-Collector's Office and Tahsildar's Cutcherries:—

Descriptions.	Number of individuals.	Land acquired prior to employment.				Land acquired in Fusly 1276 after employment.			
		Circar.		Inam.		Circar.		Inam.	
		Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
Sub-Collector's Office.									
Old servants.	1	...	...	...	...	...	...	434	184
New servants.	...	...	...	...	...	...	...	..	...
Total... ...	1	...	...	...	...	...	...	434	184
Talooks.									
Old servants.	11	132	469	160	266	105	196	...	...
New servants.	1	22	50	17	16	...	...	...	...
Total... ...	12	154	519	177	282	105	196	...	...
Grand Total... ...	13	154	519	177	282	105	196	434	184

25. The year has been a very trying one for all; the different officers have had a great deal of extra work, and I am happy to say that I think all my subordinates in this Division are deserving of great credit for the cheerfulness and increased energy with which they got through this extra work.

(Signed) W. S. FOSTER,
Acting Sub-Collector.

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14. The following is the Statement of Sugarcane, Indigo, and Cotton cultivation:—

Fuslies.	Sugar-cane.		Cotton.		Indigo.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
1275	1,739	11,564	12,245	4,289	109	190
1276	1,819	12,105	10,440	3,970	28	36
Increase	110	541	...	...	...	...
Decrease	...	...	1,805	319	81	154

15. The Statement below gives the comparison of the net demands of Fusly 1276 and 1275 under Quitrent and Ryotwar:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue...	5,41,459	5,14,346	...	27,113
Quitrent on Shrotriem villages	10,654	10,654	...	...
Total ...	5,52,113	5,25,000	...	27,113

16. The extra sources of revenue are given below, the Fusly under review being compared with previous one:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	95,400	2,11,109	1,15,709	...
Income-tax	84	...	...	84
Salt Revenue	3,011	2,718	..	293
Stamp-paper penalty, &c.	32,789	33,098	309	...
License	.	820	820	...
Total ..	1,31,284	2,47,745	1,16,461	...

There is a great increase under Abkarry, but it is doubtful whether it will all be realized; the unfavourable nature of the last year having ruined several of the contractors.

17. The fluctuations of all the sources of revenue are shown below:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	5,52,113	5,25,000	...	27,113
Do. Miscellaneous	57,491	58,370	879	...
Total ...	6,09,604	5,83,370	...	26,234
Extra Revenue...	1,31,284	2,47,745	1,16,461	...
Grand Total ...	7,40,888	8,31,115	90,227	

This increase is due to the Abkarry, which realized a much higher amount last year than usual.

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18. **The details of Land Revenue Miscellaneous are given below:—**

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
1. Rent of Babul Trees	3,788	2,893	......	895
2. Old Topes	766	435	......	331
3. New plantations...	1,443	690	......	753
4. Hill farms	......	......	......	......
5. Lukka rent...	60	68	8	......
6. Land Revenue brought to account after Settlement	11,462	19,069	7,607	......
7. Revenue of lands conceded by Curnums ...	209	42	......	167
8. Revenue from tank Dasavandumdars ...	70	......	......	70
9. Revenue from confiscated Inams	1,034	1,528	494	......
10. Revenue fines	948	785	......	163
11. Refund of salaries	17	15	......	2
12. Commission from Revenue defaulters... ..	......	......	......	......
13. Bungalow quit-rent	10	10	......	......
14. Sale of books	18	34	16	......
15. Quit-rent on Service Inams	16,935	16,888	......	47
16. Water rate on dry Inams or well lands ...	10,782	4,299	......	6,443
17. Inam Tafrik	295	263	......	32
18. Quit-rent on other Inams...	8,532	8,555	23	......
19. Dasavandam Inam quit-rent	729	733	4	......
20. Sale of Government topes...	......	192	192	......
21. Do. Palmyra trees	321	486	165	......
22. Excess collection	104	41	......	63
23. Assessment on lands occupied by topes ...	8	......	......	8
24. Buildings constructed on unclaimed lands.	......	1,344	1,344	......
Total..	57,491	58,370	9,853	8 974
			Total Increase	879

The increase under this head is due chiefly to the revenue brought to account after settlement; this increase arises from the fact of the settlement being completed much earlier than in last year. The decrease chiefly comes under water rate on Inams, there being but little water for the Inamdars to take.

19. The following Statement shows the Demand, Collection and Balance at the end of Fusly:—

Items.	Demand in Fusly 1276.	Collections.			Balance.			Percentage.
		Collected within Fusly.	Subsequently collected.	Total.	Recoverable.	Irrecoverable.	Total.	
Land Revenue .	5,25,000	4,65,412	21,940	4,87,352	34,932	2,716	37,648	7 2 9
Miscellaneous ..	58,370	31,653	5,564	37,217	16,145	5,008	2[illegible],153	36 3 10
Total ..	5,83,370	4,97,065	27,504	5,24,56[illegible]	51,077	7,724	58,801	10 1 3
Abkarry	2,11,109	87,512	8,393	95,90[illegible]	1,15,204	......	1,15,204	54 9 1
License	820	820	......	82[illegible]	......	......	......	... ...
Salt Revenue .	2,718	1,919	240	2,15[illegible]	539	20	559	20 9 1
Stamps	33,098	33,[illegible]98	......	33,09[illegible]	......	......	......	... ...
Total...	2,47,745	1,23,349	8,63[illegible]	1,31,98[illegible]	1,15,743	20	1,15,763	46 11 7
Grand Total	8,31,115	6,20,414	36,138	6,56,551	[illegible],66,820	7,744	1,74,564	21 0 0

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SETTLEMENT REPORT

OF

CUDDAPAH

1. I have the honour to submit the annual Revenue Settlement Report of this District for the Fusly year 1276 (1866-67), accompanied by the several Statements prepared according to the revised form, agreeably to the instructions of the Board, contained in their Circular Memorandum, dated 14th August 1866, No. 787.

2. Statement No. 1.—The Settlement of the District was first commenced by my 1st Class Deputy Collector at Gandlur, in Jummahnadugu talook, on the 3rd of January 1867, and closed by Mr. Roberts, the Acting Sub-Collector, at Thanacal, in Kadiri talook, on the 20th of May. The period for which each officer held the Settlement of each talook, and other particulars, are shown in the Statement noted in the margin.

3. There appear to be only three "Anna Shrotriem Villages" on the whole.

4. Puttas.—There is an increase (3,664) in the total number of Puttas, chiefly owing to the extensive occupation of lands by ryots, and a decrease (200) in the issue of fresh Puttas. Old Puttas that have undergone alterations from various causes, exceed those of the last Fusly by 7,397.

5. Average rain-fall.—The average rain-fall of the District is shown below, with reference to the Board's Miscellaneous Circular, dated 19th June 1863, No. 3,635. Consequent on the rain-fall in the months of May, June, and July, dry and other lands were ploughed and prepared for tillage, but cultivation was carried on in only a few localities. Most of the tanks in the District received a good supply of water by the heavy rains experienced throughout the District, in the following months from August to December, and no tank having received less than one-fourth supply, the cultivation of early dry and wet crops was begun with favourable prospects. There was only slight rain in the months from January to April:—

From May to October 1866.

1866.	Inches.	Cents.
May ...	0	30
June ...	2	17
July ...	2	50
August ...	3	5
September ...	3	40
October ...	7	60
From November 1866 to April 1867.		
November ...	1	10
December ...	3	35
1867		
January ...	0	18
February ...	...	...
March ...	0	16
April ...	0	7

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Sujja.	Arika.
Korra.	Raggy.
Jonna.	Horse-gram, &c.
Black-gram.	

* Chitta Jonna.	Wheat.
Cotton.	Indigo.
Bengal-gram.	Gingelly seed, &c.
Green-gram.	
In wet lands.	
Paddy.	Sugarcane.
Indigo.	Cholum, &c.
Raggy.	

6. The dry crops as per margin were cultivated in red and mixed soils, subsequent to the fall of the early rains of the season. The other crops* were laid down in dry and wet lands, in the following months, after the fall of the late rains.

7. The rains having been most opportune, the several crops yielded a very favourable outturn, when compared with that of the last year, as will be seen from the average produce detailed below. In a few villages of Kadiri, Royachoti, and Pulivendala talooks, the crops were damaged by the hailstorm that was experienced just at the time when they were ready for harvesting, and some loss was sustained:—

In dry lands.

Black soil.	Average produce.	Red and mixed soil.	Average produce.
Chitta Jonna...	9/16	Arika ...	1/2
Pedda Jonna...	3/4	Sujja ...	1/2
Cotton ...	7/16	Korra ...	1/2
Bengal-gram ...	7/16	Raggy ...	5/8
Wheat ...	1/2	Jonna ...	1/4
Indigo ...	3/8	Oil-seed ...	1/2
Green-gram ...	1/2	Horse-gram ...	5/8
Linseed ...	...	Red-gram ...	1/4
		Green-gram ...	1/2
		Black-gram ...	3/8

In wet lands.

Jonna or Cholum ...	13/16	Paddy ...	3/4
Sujja ...	5/8	Sugarcane ...	3/4
Indigo ...	3/4	Turmeric ...	5/8
Gingelly-seed ...	3/8	Betel ...	3/4
Chillies ...	3/4		
Tobacco ...	3/4		
Korra ...	7/8		
Raggy ...	3/4		

8. The marginal figures show mortality from various diseases. The scarcity of water, and the necessaries of life seriously felt at the first part of the year 1866, and the unhealthy state of the season that resulted therefrom, are the principal causes for the multifarious diseases that prevailed in the District, and account for the extraordinary increase in the number of deaths that resulted from common diseases and cholera, notwithstanding the timely medical aid afforded in the way of distributing 2,200 Quinine, and 3,648 cholera pills among those talooks where the diseases were most prevalent. The Returns of the Death Registration Department show the total† number of deaths from all diseases to be 30,829.

DEATHS. From common diseases.	From Cholera.	From Small-pox.	
13,601	3,440	707	In Fusly 1275.
16,463	14,048	318	„ „ 1276.
Increase 2,862	11,408	389 Decrease.	

† Deaths.	
18,406	Last Fusly.
30,829	Current Fusly.
12,423	Increase.

9. The scarcity of water and pasturage, added to a peculiar cattle disease called "Saraka," that prevailed in the District, accounts for the increased number of deaths‡ among cattle, although a great many of them recovered by the medicines that were opportunely supplied, and instructions published in the District Gazette for their treatment.

§ Cattle.	Sheep and Goats.	
6,488	21,364	In Fusly 1275.
9,283	29,084	„ „ 1276.
2,795	7,720	Increase.

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10. STATEMENT No. 2 (PRICES.)—This Statement has been prepared agreeably to the instructions of the Board contained in their Circular Memorandum, dated 14th August 1866, No. 787. Commutation price converted to Rupees per Madras Garce of 3,200 measures of 120 Rupees weight, is given in the margin. The distress experienced in the adjacent Districts of Bellary and Bangalore, and the consequent demand therefrom, account for the rise in the prices of the principal edible products of the District, which will appear from the subjoined indicated figures to be nearly double of the average prices of the last ten years:—

	Rs.
Dry land..................	132
Wet land..................	115

Prices.

Products.	Last Fusly.	Current Fusly.	Average of last ten years.
Paddy. First sort...	258	314	187
Paddy. Second sort	230	275	167
Cholum	303	355	207
Sujja...	291	323	196
Raggy	279	329	187
Horse-gram	321	432	216

11. CULTIVATION, STATEMENT No. 3.—There has been an increase of Rupees 5,896 in the assessment of dry lands owing to their extensive and successful cultivation subsequent to the fall of the favourable rains, and a decrease of Rupees 53,559 in the assessment of wet lands, several tanks not having received so full a supply of water as to be sufficient for the irrigation of lands cultivated with second crop. On the whole there will appear to be a net decrease of Rupees 47,663:—

	RS.
Assessment of wet lands...	28,371
Teerwajasty and Fasaljasty	25,188
	53,559

12. REMISSIONS.—The remissions that had to be granted from unavoidable causes specified below, on strict and personal inquiry of the Settlement officers, exceed those of the last Fusly by Rupees 36,440, which is chiefly attributable to the tanks not being seasonably supplied with sufficient water:—

	RS.	A.	P.
From adversity of season	66,032	6	10
Assessment of lands flooded and washed away ...	19	15	3
Do. under ruined tanks, &c. ...	2,879	10	10
Do. taken up for public roads, &c.	38	8	11
Total...	68,970	9	10

13. WASTE CHARGED.—The ryots would not part from their lands lest they should be bereft of them for ever, if once relinquished, in consequence of the great demand for lands, and the assessment properly charged on such waste exceeds that of the last Fusly by Rupees 194:—

	RS.	A.	P.
Lands retained for pasturage	4,667	12	3
Waste through the negligence of ryots	46,395	9	0
Lands occupied on reduction of assessment... ...	428	15	8
Do. under new wells, &c.	144	14	10
	51,637	3	9

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14. The demand on account of Road Cess duly added to the holdings of ryots under the provisions of Act No. III. of 1866 amounts to Rupees 40,310. The decrease of Rupees 50,694, in comparison with the amount of estimate (Rupees 91,004) in the Statement first submitted to the Board, under date the 5th September 1866, is owing partly to the computation of that cess from the month of January 1867, or, in other words, from the third kist, as authorized by the Board in their Official Memorandum, under date the 29th January 1867, No. 78, and partly to the non-completion, within the close of the Fusly year, of the necessary settlement of the cess to be paid on lands other than Ryotwary. I believe that the demand for the next year will rise to the full amount.

	RS.
Total amount of Estimate of Road Cess...	91,004
Deduct thirty per cent. therefrom, the Road Cess having commenced only from January 1867, *i. e.*, after the expiration of the first two kists ...	27,300
Remainder of estimate	63,704
Deduct the Cess remaining as yet unsettled on lands other than Ryotwary...	23,394
Net amount of demand	40,310

15. The Service Inams not having been enfranchised hitherto, there is no item called the "Village Service Fund" in this District.

16. *Enclosure A.*—With reference to Clause 3rd of paragraph 4 of the Board's Circular Memorandum, dated 14th August 1866, No. 787, an abstract is given below, showing the entire acreage and assessment of lands surrendered, as well as those newly occupied, wherefrom it will be observed that there has been an increase of Rupees 1,822 in the assessment of lands relinquished, chiefly on account of their having become unfit for cultivation, and a decrease of Rupees 1,834 in that of lands newly taken up:—

		Acres.	Assessment.
Lands relinquished ...	Transferred	9,400	18,442
	Waste resigned	25,797	19,762
		35,197	38,204
Lands newly taken up...	By transfer...	8,922	17,750
	Waste occupied	39,971	34,418
	Total...	48,893	52,168

17. *Enclosure B.*—The drawback in the cultivation of Sugar-cane (517 acres) arose from failure of seasonable rains.

	Sugar-cane. ACRES.	Cotton. ACRES.	Indigo. ACRES.	
	2,756	67,316	26,942	In Fusly 1275.
	2,239	51,217	12,294	,, ,, 1276.
Decrease ...	517	16,099	14,648	

18. The fall in the price of Cotton, the scarcity felt by ryots, of grains forming the necessaries of life, and their adherence to the custom of cultivating that crop by rotation, had a combined tendency in repressing its cultivation to the extent of 16,099 acres.

19. In the cultivation of Indigo also a decrease of 14,684 acres will be seen, resulting chiefly from failure of rain during the months from January to April, a time when it was necessarily required for sowing.

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20. *Enclosure C.*—The decrease of Rupees 159 in the assessment of lands held on Cowle tenure, is in consequence of the expiration of the period of Cowles already granted, and further applications for the same not having been made:—

	RS.
Last Fusly	342
Current Fusly	183
Decrease...	159

21. The subjoined Comparative Abstract of cultivation and settlement, together with the particulars of collections of all items, is given as required by the Board in the Circular Memorandum above alluded, from which it will be observed that the collections during the Fusly under report exceed those of the last Fusly by Rupees 10,200:—

Abstract A.

Items.	Last Fusly 1275.		Present Fusly 1276.		Comparison.			
					Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	11,09,357	8,16,102 15 9	11,21,671	8,21,998 12 0	12,314	5,896	...	......
Wet	1,39,278	9,42,788 5 1	1,34,381	9,14,417 4 4	......	......	4,897	28,371
Total...	12,48,635	17,58,891 4 10	12,56,052	17,36,416 0 4	12,314	5,896	4,897	28,371
Add—								
Fasaljasty	....	81,952 7 11	....	61,907 12 7	......	......	...	20,045
Teerwajasty..	....	59,947 13 5	....	54,804 5 8	......	......	...	5,143
Water tax	....	....	....	....	......	......	...	......
Road Cess	....	....	....	40,309 12 2	......	40,309	...	......
Village Service Fund...	....	....	....	....	......	......	...	......
Total...	12,48,635	19,00,791 10 2	....	18,93,437 14 9	......	46,205	...	53,559
Deduct Remissions.								
Road Cess	....	....	....	40,309 12 2	......	40,309	...	......
Village Service Fund..	....	....	....	....	......	......	...	......
Other remissions specified in Statement No. 4	....	94,370 6 0	....	22,756 10 3	......	......	...	71,614
Total...	....	94,370 6 0	....	63,066 6 5	......	40,309	...	71,614
Remainder...	....	18,06,421 4 2	....	18,30,371 8 4	......	23,950	...	......
Add Miscellaneous ...	....	1,94,410 11 1	....	1,80,660 5 4	......	......	...	13,750
Total...	....	20,00,831 15 3	....	20,11,031 13 8	......	10,200	...	......

22. The two Statements (marked A and B) required in the said Circular Memorandum, have been furnished, giving the particulars of ayacut and cultivation under the principal sources of irrigation, the annual revenue derived from which exceed 5,000 Rupees, and the number of ruined tanks made over to private enterprize up to the close of the Fusly, together with the ayacut and cultivation under them, and the assessment thereon.

23. The Amani system does not exist in this District, and therefore Statement No. 3 A is not furnished.

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24. STATEMENT No. 4.—This Statement shows the remissions of all kinds, in comparison with the last Fusly, from which, and the particulars given below, it will be observed that those remissions had to be unavoidably granted, partly owing to the apparent adversity of the season, and partly on account of fixed remissions:—

Items.		Amount. RS.	A.	P.	Remarks.
Occasional remissions, or those granted at the time of Settlement, with reference to the state of the season.	1. Portions of field left waste.	65	14	3	Remission granted on lands taken up by public roads.
	2. Withered crops..	595	6	1	For failure from want of water.
	3. Loss of produce.	136	2	5	Loss sustained from the hailstorm experienced in a few villages of Kadiri talook.
	4. Cowle	183	0	4	Remission of half and quarter assessment granted on waste lands.
	5. Tirva Cummi ...	331	5	4	One-half assessment remittted on lands cultivated with dry crops from want of water.
Miscellaneous.					
1. Plantation of Topes		268	3	11	Remission of assessment of lands planted with public and private topes.
2. Construction of Choultries		9	2	3	Remission of assessment of lands granted to Mr. Barnett for the erection of a choultry at Mudanoor under orders of the Board, (Proceedings, dated 15th October 1866, No. 2,812.)
Fixed Remissions.					
1. Dasavandam		3,654	3	4	Remission on account of the construction of irrigation works by private enterprize.
2. Kattuguttai		2,984	11	8	This is granted according to the original rate fixed in consideration of the money and labour expended in clearing and levelling the jungle lands for cultivation.
Third and fourth items...		9,616 1,799	14 0	10 1	These remissions at one-third and one-fourth of assessment are granted in consideration of the money and labour expended in levelling and bringing the lands under cultivation.
Fifth item		59	7	8	Assessment fully remitted only to the heirs of Poligars for self-agricultural purposes.
Sixth item		2,012 753 95 37	15 9 13 1	0 6 9 9	These remissions at ½, ⅓, ¼, and ⅛ of assessment respectively are permanently granted to certain Brahmins in Madanapalli and Voilpad talooks for not taking personal interest in cultivation.
Seventh item allowed on Beriz. Share of Shrotriem proceeds.		153	10	1	Remission of $\frac{1}{16}$th part of the collections made in villages held on such Shrotriem tenure is allowed to the Shrotriemdars.
		22,756	10	3	Total of remissions.

25. STATEMENT No. 5.—With reference to paragraph 7 of the Circular Memorandum above referred to, a separate explanatory Statement is also appended to this Statement, showing clearly the nature of each item, and the mode in which the settlement was conducted. The decrease of Rupees 7,022 under the head of Miscellaneous, resulted especially from the following causes:—

Miscellaneous.	RS.
Last Fusly	2,35,817
Current do.	2,28,295
Decrease ...	7,022

1stly.—The transfer of the proceeds of Khasbag tope, from this head to that of Local Funds, under orders of the Board, conveyed in their Proceedings, dated 16th March 1867, No. 1,654.

2ndly.—The non-receipt, from the Department of Public Works, at the proper time, of Statements of expenditure on each Irrigation work forming the basis of the Inamdar's quota, to be levied from them thereon; and

3rdly.—The incorporation, with Government Ayacut, of certain unclaimed and attached Inams.

26. STATEMENT No. 6.—No Zemindaries exist in this District. The Demand, Collection, and Balance of Shrotriem villages have been exhibited in the Statement, as directed in paragraph 8 of the said Circular Memorandum. The decrease of Rupees 234, as noted in the margin, arose from the sequestration of Jodi on minor Inams, amounting to Rupees 839, which was by mistake included with the Jodi of Shrotriem villages in Fusly 1275, and the addition, to the latter, of Rupees 605, on account of the Anna Shrotriem village of Dhurmapuram, which has now been made a Khaem Jodi village.

	Arrears.	Current.
Last Fusly ...	5,393	41,708
Present do. ...	5,850	41,474
	Increase.	Decrease.
	457	234

27. STATEMENT No. 7.—This Statement shows the Demand, Collection, and Balance of all sources of Revenue, both current and arrears. The following abstract is prepared with reference to Enclosure B., from which a slight decrease of Rs. 667 in Shrotriem and Surva Inam villages, and of Rupees 8,674 under the head of Miscellaneous, will be observed. On the whole, there is a net increase of Rupees 1,06,195 in the amount of collections, both current and arrears, which is chiefly ascribed to the punctuality and diligence observed in the realization of revenue, to the unprecedented increase in the Abkarry bids, the sale of a large quantity of Stamp papers, and the introduction of the License-tax (Imperial) under Act No. XXI. of 1867. The necessary measures will be adopted for the speedy collection of balance shown below, and the amount thereof, which from inquiry at the ensuing Jummahbundy will appear to be irrecoverable, will be duly noticed in my next year's report.

	RS.
Current Demand of all sources of Revenue. ...	24,11,795
Deduct collections up to the end of June... ...	22,50,453
Remainder ...	1,61,342
Deduct collections up to 30th of September... ...	1,30,409
Remainder... or 30 per cent.	30,933

Items.	Fusly 1275.			Fusly 1276.			Comparison.	
	Arrears.	Current.	Total.	Arrears.	Current.	Total.	Increase.	Decrease
Land Revenue.								
Permanently settled	...	...	...	...	...	...	...	...
Jodi on Shrotriem and Surva Inam villages	3,350	37,901	41,251	3,848	36,736	40,584	...	667
Ryotwar	54,472	17,31,710	17,86,182	72,223	17,36,042	18,08,265	22,085	...
Miscellaneous	34,804	1,52,877	1,87,681	38,849	1,40,158	1,79,007	...	8,674
Total... ...	92,626	19,22,488	20,15,114	1,14,920	19,12,936	20,27,856	22,085	9,341
Abkarry	13,822	1,16,614	1,30,436	5,841	2,01,457	2,07,298	76,862	...
Stamps	...	1,19,469	1,19,469	...	1,23,182	1,23,182	3,713	...
License-tax (Imperial)... ...	...	...	...	...	12,962	12,962	12,962	...
Total... ...	1,06,448	21,58,571	22,65,019	1,20,761	22,50,537	23,71,298	1,15,622	9,341

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28. Statement No. 8.—This Statement shows the particulars of arrears from all sources of Revenue, together with their collections and balance, arranged under the three heads of Recoverable, Doubtful, and Irrecoverable. From this it is evident that collections during this Fusly, under the two heads of Ryotwar and Miscellaneous, exceed those of the last Fusly by Rupees 17,751 and 4,045 respectively.

Fusly 1275.	Fusly 1276.	Increase.
RS.	RS.	RS.
1,06,448	1,20,761	14,313

21,864	Balance up to the end of the Fusly.
1,566	Collections up to the end of September.
20,298	Remainder balance.

29. The outstanding balance of Arrears of Revenue, from Fusly 1264 to 1275, amounted to Rupees 20,298-10-4. Of this amount, Rupees 6,679-6-9 were included under the head of Recoverable. Of the remainder, (Rupees 13,619-3-7,) Rupees 9,773-8-6 were recommended for remission in my last year's report, which has not yet been sanctioned by Government. Further, recommendation is now made for the remission of Rupees 3,845-11-1, as irrecoverable for the reasons given in the Statement hereunder annexed, and for sanction to write that sum off from the accounts. I have issued strict orders to the talooks to take steps for the early collection of the recoverable balance, and shall see the same be invariably carried out.

Statement of Irrecoverable balance.

Number of Individuals.	Amount including Ryotwar Shrotriem and Miscellaneous. RS.	A.	P.	Causes why the sums stand due.
4	74	13	11	Due from deceased and absconding ryots, and from lands rendered unfit for cultivation.
51	414	7	8	Amount erroneously charged twice in the accounts. Quit-rent erroneously imposed on Pagoda Service Inams. Quit-rent erroneously charged from Inamdars who gave no consent to it. Amount wrongly included in Register books on miscalculation of quit-rent assessment added to the accounts in the absence of lands to charge the same.
4	74	10	2	Amount of usual remission withheld by mistake. Assessment subsequently remitted for loss of crop from want of water.
8	57	9	4	Assessment of sequestered Dasavandham Inams subsequently remitted on the execution of the necessary repairs.
206	1,427	14	10	Assessment due from unprofitable Putta and Inam lands sold and purchased by Government in the absence of other bidders.
120	751	2	4	Assessment of lands held by parties performing village Cuttubadi duties of lands taken for public roads.
94	560	3	7	Assessment of lands granted in lieu of Service Inams, &c., washed away and taken for public roads.
2	5	15	2	Assessment of lands granted free of assessment for the establishment of Missionary schools.
4	47	3	7	Assessment of Inams of the deceased made over to their heirs.
3	25	15	5	Assessment of lands planted with Government topes.
49	405	10	11	Assessment of tank beds rendered unfit being submerged under water and resigned by the holders.
545	3,845	10	11	

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30. Enclosure A. in Statement No. 8.—Coercive process was adopted in 289 cases for the collection of Revenue Arrears, amounting to Rupees 5,809, but only 1,314 Rupees were made up by the property attached and sold. I certainly feel convinced that the new Revenue Recovery Act affords much facility in the realization of public money by Revenue Officers.

31. Statement No. 9.—This Statement, showing the particulars of gross collections and charges, shows a decrease of Rupees 13,139 under the latter head. This arises from the payment of tho salary of the Sub-Collector, Mr. Horsley, in the judicial branch, and from the saving, to certain extent, of contingent charges, such as batta, &c.

32. The total charges, as shown in the Statement, bear a proportion of only nine per cent. on the gross collections.

33. Cultivation of lands taken up on reduced assessment.—The assessment of lands lying unoccupied for more than ten years on account of its heaviness, and granted this year on reduction of assessment exceeds that of the last Fusly by Rupees 996.

	Extent.	Assessment.	
	ACRES.	RUPEES.	
	9,740...	45,040	Last Fusly.
	10,038...	46,036	Present Fusly.
Increase.	289	996	

34. The particulars of lands relinquished, and of those newly acquired, by Public Servants, are given in the margin. I always take care to check, by strict surveillance, any acquisition of land by Public Servants, in contravention to the Standing Rules on the subject.

Number of Servants.	Extent.	Assessment.	
	ACRES.	RS.	
11...	172	693	Relinquished.
15...	495	1,089	Taken up.

35. I am glad to observe that a better appreciation of the instructions and several forms contained in the Manual is this year evinced by the satisfactory preparation of accounts in confirmity to them. The Divisional officers have exercised proper supervision at the time of settlement, and I have directed them to remedy the defects that they may have observed, very few, I believe, during the ensuing settlement.

36. The Settlement report of the Sub-Division is also herewith submitted as usual. I regret here to state that this report is every year received late, so as not to enable me to submit my report earlier.

37. The necessary accounts connected with the Quinquenimal Report are under preparation, and will be submitted as soon as possible.

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38. I beg to acknowledge the assistance which I have received from all the subordinate officers connected with the Revenue, particularly those in responsible charges, of whom I must mention Messrs. P. L. Roberts, J. F. Snaith, A. Cruichshank, P. Rayeppa Pantulu, T. G. Ward, and E. Simhadri Pantulu.

CUDDAPAH,
31st October 1867.

(Signed) H. G. SMITH,
Collector.

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SETTLEMENT REPORT

OF

CUDDAPAH.

I have the honour to forward the Quinquennial Statements as per margin for Fusly 1276, prepared in conformity with the instructions contained in the Board's Circular Memorandum of the 1st November 1866, No. 1,097, accompanied by a Memorandum of Observations regarding the variations between the last and the present Returns, as required in paragraph 3 of the Memorandum.

A., B., C., D., E., and F.

CUDDAPAH,
17th January 1868.

(Signed) H. G. SMITH,
Collector.

ENCLOSURE No. 1.

MEMORANDUM OF

Observations regarding the variations between the previous and the present Quinquennial Statements.

STATEMENT A.—The number of villages being the same as that entered in Fusly 1271, calls for no remark.

There has been a decrease (581) in the number of hamlets, chiefly in the Sub-division, arising from their having been subsequently deserted.

There has also been transfer of many villages from one Talook to another, but their distance in miles not having as yet been settled by the Engineering Department, the entries regarding it in the previous Statement have been reiterated without any change.

STATEMENT B.—An increase of 211 Acres in the ayacut and a decrease of Rupees 3,071 in the assessment will be observed in comparison with those of Fusly 1271, the details of which have been given in a separate Statement (enclosure in Statement B.)

STATEMENT C.—The decrease (77) in the number of spring channels arose from their having been included under river channels and anicuts. On the whole, however, there has been an increase in the different sources of irrigation as detailed below:—

Tanks	44
River channels	48
Anicuts	12
Wells	3,209

A net increase therefore of 3,236 will be perceived in the sources of irrigation in the District.

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Statement D.—The increase of 64,379 adults and 30,276 children (making upon the whole 94,655) in the population of the District, results chiefly from the strict inspection made in accordance with the Board's orders as per margin, and the settlement in the District of merchants and other people from other parts, for trade, and on account of the extension of the Railway operations. Though an increase is seen as above stated in the population of the District, there has been a decrease of 2,605 in that of the principal towns in comparison with Fusly 1271 arising chiefly from the havocs committed by cholera and other diseases in Proddatur, Rajampett, Pondalur, and other towns.

Standing Circular, dated 19th March 1862, No. 1,846.

Statement E.—An increase is seen in all the items of the Statement. This is owing to the eagerness of ryots for the cultivation of their lands, and the employment for the purpose of the necessary cattle on account of the rise in the prices of the principal products.

Statement F.—In this Statement also there has been an increase in all the items in comparison with Fusly 1271, and for the above reasons, an increase of Rupees 1,51,330 is perceivable in the total beriz of the District.

Cuddapah,
17th January 1868.

(Signed) H. G. SMITH,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to submit the Settlement Report and Accounts for Fusly 1276.

2. The Settlement of the Royachoti, Voilpaud, and Kadiri talooks was conducted by P. L. Roberts, Esq., the Acting Sub-Collector. The Settlement of Madanapalli talook by yourself.

Royachoti talook ... ... { 1. Royachoti. 2. Yagoovagottiveda.
Voilpaud talook ... ... { 1. Voilpaud. 2. Kalighiry.
Kadiri talook... ... ... { 1. Kadiri. 2. Tanaculloo.

3. The Settlement of the Royachoti, Voilpaud, and Kadiri talooks was made at two places, in each, respectively, as noted in the margin. That of Madanapalli was made at the Kusbah station.

4. The time occupied by the Settlement is shown by the following Table:—

	Months.	Days.
Royachoti talook, from 4th January to 20th February 1867...	1	18
Voilpaud talook, from 25th February to 2nd April 1867 ...	1	7
Kadiri talook, from 11th April to 20th May 1867...	1	10
Madanapalli talook, from 29th March to 16th May 1867 ...	1	19
	5	24

5. The Statement No. 1 shows an increase of one village in the Madanapalli talook. In the old form of this account, one village was entered separately as uncultivated, but in the present one it has been included in the general total.

6. The increase of the number of the old puttas altered is owing to two causes: (1) The large remissions granted last year were not allowed in this, and the puttas necessarily altered. (2) The entry of the Road Cess.

No.	Talooks.	New Puttas.		Old Puttas altered.		Old Puttas unchanged.		Total.	
		Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.
1	Madanapalli..	1,117	1,514	4,785	4,890	4,845	4,581	10,747	10,985
2	Voilpaud ...	904	371	13,604	10,886	2,980	6,465	17,488	17,772
3	Royachoti ...	199	355	2,184	2,832	14,212	13,528	16,595	16,715
4	Kadiri... ...	432	790	2,613	10,316	8,915	1,220	11,960	12,326
	Total...	2,652	3,030	23,186	28,924	30,952	25,794	56,790	57,748

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7. This has been a more favourable season than the last. The rainfall has been larger as shown by the Statement below:—

Number.	Months.	Royachoty.		Madanapally.		Kadiri.		Voilpaud.	
		I.	T.	I.	T.	I.	T.	I.	T.
1	July 1866...	0	1	1	7	0	4	0	2
2	August ,, ...	4	1	0	5	...	...	1	1½
3	September ,, ...	1	1½	5	2¾	2	2	1	¾
4	October ,, ...	7	2	10	4	5	8	7	1
5	November ,, ...	0	6½	1	5	...	...	3	0
6	December ,, ...	3	4	5	1¼	3	4	4	4¾
7	January 1867...	0	1	0	1	...	...	0	7
8	February ,, ...	...	...	...	...	...	...	...	...
9	March ,, ...	...	...	...	...	...	...	0	2
10	April ,, ...	...	...	...	...	0	8	...	...
11	May ,, ...	0	6	0	8	1	0	2	2
12	June ,, ...	1	0	2	1	0	4	2	6
	Total...	18	3	27	5	14	0	22	7
	Fusly 1275...	7	0	21	2	13	4	14	7

8. The return of the water supply to tanks is subjoined, and shows an increase in the number which were fully supplied and decrease in those half filled:—

Number.	Talooks.	Fusly 1275.		Fusly 1276.	
		Full received.	Half received.	Full received.	Half received.
1	Madanapally	150	830	280	765
2	Royachoty	102	106	160	281
3	Voilpaud	200	760	198	701
4	Kadiri	15	300	60	190
	Total.... ...	467	1,996	698	1,937

9. The principal dry crops yielded upwards of three-fourths. The yield of the wet crops was over half: in lands under wells three-fourths.

10. The following is a Statment of the diseases in the Sub-Division, showing a considerable increase in deaths from Cholera and Fever:—

No.	Disease.	Fusly 1275.			Fusly 1276.		
		Attacked.	Died.	Recovered.	Attacked.	Died.	Recovered.
1	Fever	2,713	1,371	1,342	5,501	3,252	2,249
2	Cholera	1,559	1,058	501	5,030	3,805	1,225
3	Small-pox ...	1,774	251	1,523	1,133	689	444
	Total...	6,046	2,680	3,366	11,664	7,746	3,918

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11. The number of Cattle which have died this year is 32,113, being 10,000 in excess of the number last year:—

	Loss of			Total.
	Goats and Sheep.	Buffaloes.	Bullocks and Cows.	
Died in Fusly 1275	17,233	2,065	2,424	21,722
,, 1276	23,454	3,952	4,707	32,113

12. Statement No. 2 shows an increase in the price of every kind of grain. The high prices of all grain in consequence of that year's bad season induced all who had grain to sell, and none remained deposited in the country; the high prices therefore continued until the next harvest. The grain has since fallen in price.

13. STATEMENT No. 3.—This shows an increase in the Land Revenue of Rupees 13,145. This increase is, however, merely nominal, as the large remission, Rupees 61,147, granted last year for the failure of the dry crops, has not been deducted this year.

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	5,05,658	2,29,735 11 7	5,12,417	2,32,264 13 11	6,759	2,529 2 4	...	... ...
Wet	57,799	3,54,999 7 10	51,852	3,20,841 8 1	...	... ...	5,947	34,157 15 9
Total...	5,63,457	5,84,735 3 5	5,64,269	5,53,106 6 0	812	... ...	...	31,628 13 5
Fasaljasty	......	35,463 15 10	......	21,430 13 9	...	... ...	...	14,033 2 1
Teerwajasty	......	22,624 13 4	......	18,640 14 2	...	... ...	...	3,983 15 2
Water-tax	......	... ...	......	... ...	...	... ...	...	... ...
Road Fund...	......	... ...	......	12,877 10 8	...	12,877 10 8	...	... ...
Village Service Fund ...	......	... ...	......	... ...	...	... ...	...	... ...
Total...	......	6,42,824 0 7	......	6,06,055 12 7	...	... ...	...	36,768 4 0
Deduct Remissions.								
Road Fund	......	... ...	......	12,877 10 8	...	12,877 10 8	...	... ...
Village Service Fund ...	......	... ...	......	... ...	...	... ...	...	... ...
Other remissions, as particularized in Statement No. 4...	......	67,275 11 5	......	4,484 11 1	...	... ...	...	62,791 0 4
Total...	......	67,275 11 5	......	17,362 5 9	...	... ...	...	49,913 5 8
Remainder	......	5,75,548 5 2	......	5,88,693 6 10	...	13,145 1 8	...	... ...
Miscellaneous	......	52,513 4 2	......	41,255 11 0	...	... ...	...	11,257 9 2
Total...	......	6,28,061 9 4	......	6,29,949 1 10	...	1,887 8 6	...	... ...

There is an increase of 6,759 acres, paying Rupees 2,529 in the dry cultivation; but there is a considerable falling off in the cultivation of wet lands. The increase in the cultivation of dry land is no doubt to be ascribed to the high prices of grain which prevailed at the commencement of the Fusly; although the rainfall has been larger this year than the last, it fell unseasonably; during the first three months there was very little rain, and much land under tanks was not cultivated with the first crop; and in consequence, considerable remissions were made in these wet lands. This failure of the rain also accounts for the decrease in the cultivation of Sugar-cane as shown by Enclosure B. There is a slight decrease in cultivation of Cotton, and increase in that of Indigo.

14. STATEMENT No. 4.—The remission of Rupees 132 on account of withered crops was granted in three villages in the Kadiri talook; a remission of Rupees 136-2-5 was made on account of crops destroyed in the village of Byapirala in the Kadiri talook, by a heavy hailstorm in the month of

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March. A report of this was made to the Board by you on April 13, 1867. The remission granted last year for dry cultivation in wet land has not been necessary this, owing to the larger rain-fall. Last year the remissions were exceptionally large, and this year it has been reduced to the usual amount.

15. Statement No. 5.—There is a decrease of rather more than 10,000 Rupees in the collections of miscellaneous Land Revenue; the principal item of decrease is land cultivated subsequently to and not included in the Jummahbundy; more care has been taken to include all the lands cultivated up to the latest time previous to the Settlement.

16. The increase of six villages paying Shrotriem as per Statement No. 6, is owing to the enfranchisement of these villages under Inam Rules, and the payment of a fixed quit-rent.

17. Statement No. 7 shows an increase in the Ryotwary cultivation of Rupees 13,145. The Abkarry revenue is Rupees 159-10-0 more than last Fusly. The sales were better attended and more competition. The stamp revenue also shows an increase of Rupees 1,499. The amount of License-tax Rupees 2,798, needs no remark. The principal collections have been made after the Fusly.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.								
Permanently settled.	......	......	......	......	......	......	......	......
Jodi on Shrotriem villages, &c.	1,168	7,943	9,111	468	7,929	8,397	......	714
Ryotwar	30,627	5,75,548	6,06,175	38,641	5,88,693	6,27,334	21,159	......
Miscellaneous items.	'14,264	50,805	65,069	15,125	39,861	54,986	......	10,083
Total...	46,059	6,34,296	6,80,355	54,234	6,36,483	6,90,717	21,159	10,797
Abkarry	1,603	32,190	33,793	......	48,100	48,100	14,307	......
Stamps..................	......	33,559	33,559	......	34,745	34,745	1,186	......
Income-tax	1,811	60	1,871	451	......	451	......	1,420
License-tax	......	......	......	......	2,798	2,798	2,798	......
Grand Total ...	49,473	7,00,105	7,49,578	54,685	7,22,126	7,76,811	39,450	12,217

18. The arrears uncollected up to the end of August 1867 are Rupees 1,563-15-5; of this Rupees 374-8-9 will be collected; Rupees 443 the collection is doubtful; and the remaining Rupees 746-3-5 is irrecoverable, and may be struck off.

Fusly 1272.

		RS.	A.	P.
1.	The assessment of land entered in the accounts of two neighbouring villages to be struck off one village	2	13	6
2.	Arrears of assessment due upon lands purchased at a nominal price by Government	4	1	6
3.	Excess collected from Inamdar in Fusly 1271 deducted from his Jodi in this Fusly; but still standing against him in the accounts	21	14	10
		28	13	10

Fusly 1273.

4.	The assessment of land entered in the accounts of two neighbouring villages, to be struck off one village	2	13	6
5.	Arrears of assessment due upon lands purchased at a nominal price by Government	11	4	9
6.	Quitrent due by Inamdar on account of Inam relinquished	0	8	0
		14	10	3

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Fusly 1274.

		RS.	A.	P.
7.	The assessment of erroneously zufted Desavandum Inams	20	5	9
8.	The Jodi of Inam land which has been taken up by Police huts...	0	2	0
9.	Assessment on land in the bed of a tank deducted in the Putta, but not from the general demand	4	14	9
10.	Balance due against village of Basvikonda, Madanapalli talook, the Ryot from whom due not known by the accounts, the Curnum being under sentence for fabrication of accounts	6	14	8
11.	Demand against Inamdar the quitrent of whose Inam was reduced on re-inquiry by Inam Commissioner	89	6	0
12.	Teervajasty erroneously assessed on Inam land	1	15	10
13.	Assessment due upon lands purchased at nominal price by Government ...	93	14	3
14.	Assessment of land entered in account of two neighbouring villages to be struck off one village	7	12	3
15.	Assessment on land given in lieu of portion of Inam land taken up by the public road	18	11	10
16.	Assessment of zufted Inam released from attachment	1	11	2
17.	Tope rent remitted on account of trees found to be in putta land	1	5	0
	Assessment of Kattubadi Inams erroneously entered as Government land as No. 25	14	13	10
18.	Assessment due from a ryot on account of land relinquished by him; he has no personal property	14	13	8
19.	Excess collected from Inamdar deducted from his Jodi, but still standing against him in the accounts	4	10	10
20.	Assessment of attached Inam uncultivated, and erroneously entered as cultivated.	17	13	10
		299	5	8

Fusly 1275.

		RS.	A.	P.
21.	Assessment of erroneously zufted Desavandum Inam	26	15	2
22.	Assessment due upon lands purchased at a nominal price by Government ...	50	4	1
23.	Demand against Inamdar, whose Inams quitrent was reduced by Inam Commission on remissions, on re-inquiry	1	12	0
24.	Assessment of land granted in lieu of Service Inam taken up by public road ...	18	11	10
25.	Assessment of Kattubadi Inams erroneously entered as Government land ...	9	9	2
26.	Deductions in assessment of other puttah lands in lieu of Inam lands rendered unfit for cultivation	12	0	9
27.	Quit-rent twice entered in accounts	3	0	0
28.	Quit-rent due on Inam land relinquished and included in the Government Ayacut lands	45	0	0
29.	Fees payable to village officers under suspension, and not collected by Government	176	9	7
30.	Assessment due on attached Inam...	34	5	10
31.	Penalty of five times assessment for cultivating land in bed of tank subsequently remitted...	23	11	2
32.	Assessment of zufted Inams twice entered in the accounts	1	6	1
		403	5	8
		746	3	5

19. In No. 7, if the Inams erroneously attached were released from attachment, the entry of this fictitious arrear would disappear.

20. The Items 1, 4, 7, 8, 14, 21, 24, 25, 26, appear every year, and should be permanently struck off.

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Item No. 29.—Some Curnums and Reddies of Madanapalli talook were suspended, and their Inam, including fees, was entered in the Government demand; but the fees were not collected from the ryots.

Item No. 31.—In Malaka Cheruvu, of the Madanapalli talook, a ryot cultivated part of the bed of the tank, and six times assessment was charged; afterwards it was found that he had long had the land in his putta, and therefore it was remitted.

21. The cases in which coercive measures were taken are shown in enclosure A., Statement 8. In Voilpaud talook there were none. In the remaining three talooks the amount unpaid was Rupees 341-8-6, and the amount realized by sale is Rupees 91-9-10.

22. Statement No. 9.—There is an increase in the present year in the collections under all the items of revenue, making a total of Rupees 17,404.

23. Statement No. 10.—There are altogether six tanks irrigating land paying more than Rupees 3,000 assessment. The total area of land is 27,470 acres.

24. Statement No. 11.—Shows that fourteen ruined tanks have been made over to private individuals, who have thereby brought 217 acres into cultivation.

25. The following is a Statement of the land acquired during the present Fusly by public servants in the Sub-Division:—

Name.	Office.	Land where situated.	Extent. A.	C.	V.	Assessment. RS.	A.	P.
1. N. Kristna Row	English Clerk, Sub-Collector's Office.	Nellore	2	13	6	7	0	0
2. A. Vencatasubaya.	Clerk, do.	Cuddapah talook ..	...	...	...	...	...	...
3. Srinivasaya ..	Sub-Magistrate of Peelair.	Venkataghiri talook, Nellore District.	4	0	0	...	...	...
4. C. Srinuvasa Row.	Clerk, Sub-Magistrate, Peelair Office.	Cuddapah District, Pulivendla and Madanapalli.	26	30	14	73	4	5
5. Shesha Charry.	Clerk, Royachoti talook...	Pulivendla talook ..	416	22	4	18	0	0
6. P. Subrao... ...	Second Clerk, Royachoti talook	Kadiri talook... ...	7	0	0	2	10	0
		Bellary District ..	42	39	4	80	2	0
7. V. Hanamant Row.	Shroff, Royachoti talook...	Royachoti	26	15	9	46	9	5
8. Venkata Chelapati Naidu.	Tahsildar of Royachoti ...	Bellary, Pennagonda.	0	30	0	4	12	6
9. V. Ram Row...	Clerk, Royachoti talook...	Royachoti talook ..	2	3	5	22	1	5
10. M. Kristna Row	Third Class Revenue Inspector of Madanapalli.	Royachoti	16	25	0	4	5	10
11. Hindupuram Kristna Row.	Clerk, Kadiri talook ...	Bellary, Pennagonda.	17	2	1	73	7	6
		Total... ..	562	21	11	332	5	1

26. The public servants Nos. 1, 2, 3, and 7 have this year been appointed in the Sub-Division; No. 4 was transferred from the Madanapalli talook to Peelair, and their lands are not, therefore, newly acquired.

The land of No. 5 is a Shrotriem village enfranchised this year, held jointly by him with two brothers; No. 6 has been transferred from Bellary; Nos. 9 and 11 have been newly appointed; No. 10 is the only case in which the land has been newly acquired in the present year.

27. The village and talook accounts were examined by the Acting Sub-Collector, Mr. Roberts, during the Jummahbundy: my Serishtadar H. Kristna Row informs me that they were in very good order, and very few mistakes of no importance.

(Signed) J. R. DANIEL,
Acting Sub-Collector.

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SETTLEMENT REPORT

OF

KURNOOL.

1. I have the honour to submit the usual Jummahbundy Report for Fusly 1276, with explanatory Statements. The quinquennial returns which are due this year are also forwarded.

2. The number of Ryotwari villages settled this year was the same as in Fusly 1275, and no change has been made in the tenure of Inam villages except Ramalakota and Patticonda; each talook was settled at two or more places to meet the convenience of the people. Deputy Collector Sudarshana Row having been appointed to the charge of the Treasury, in the early part of January, I settled one of his talooks, in addition to the two under my immediate charge.

Names of the Officers.	Names of Talooks.	Stations.	Number of days.
T. A. N. Chase, Esq... ...	Ramalakota	Kallur...	9
	Nandikotkur	Nandikotkur, Atmakur, Velgode...	6
	Nundial	Ayalur, Kalva	5
Head Assistant Collector ...	Cumbum...	Rajapaliem, Gidlur, Tudmalla, Cumbum.	10
	Markapur...	Vanulakota, Dornala, Yerragondapaliem, Dupad, Bhupatapalli	13
Deputy Collector Sudarshana Row	Sirwell..	Chagalmary, Sirwell	18
Deputy Collector D. Timmapa	Patticonda	Patticonda...	17
	Koilkuntla	Koilkuntla, Nosum, Linganidinna, Hanamadgandam, Tunmanayanipett, Onkus.	17

3. In Ramalakota, which was settled by me, I was not able to hold my office at more than one place, as I was obliged to be as near Kurnool as possible, as explained in my letter to the Board, No. 106, dated 3rd May 1867. The Treasury Deputy Collector Komaraswami Moodelly left the district on sick leave, and the Assistant Collector Mr. Turner was laid up with fever, and I had to settle the question of remissions for water assessment under the Canal with Mr. Cotton, an Officer of the Irrigation Company.

4. The number of fresh puttas issued during this year was 27,143, or thirty-nine per cent., and those modified by additional entries amounted to 7,222 in number. The new puttas were granted chiefly in consequence of the introduction of the new settlement in several villages, and a small per-centage of new puttas had to be given to those who have lost them.

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5. Season.—The season was very unfavorable. The rainfall was only twenty inches as shown below:—

No.	Months.	Rainfall.		Total.	
		Inches.	Decimals.	Inches.	Decimals.
1	April 1866.	...	$\frac{14}{16}$		
2	May ,, ...	...	$6\frac{1}{8}$		
3	June ,, ...	...	3		
4	July ,, ...	2	$3\frac{1}{4}$		
5	August ,, ...	4	$6\frac{7}{16}$		
6	September,, ...	4	9	12	$8\frac{11}{16}$
7	October ,, ...	5	$7\frac{1}{2}$		
8	November ,, ...	...	$6\frac{1}{2}$		
9	December ,, ...	...	$7\frac{1}{2}$		
10	January 1867.	...	.		
11	February ,, ...	...	...		
12	March ,, ...	...	$\frac{3}{4}$	7	$2\frac{1}{4}$
				20	$\frac{15}{16}$

Want of water even for drinking purposes was much felt in the early part of the year, and the outturn of early crops was much below the average. The failure of rain was followed in some talooks by blight, which to a certain extent damaged the crops. In August and September there was a heavy rain, and several tanks received a good supply. Freshes passed down the Tungabudra, but the anicut having breached, the crops under it suffered materially.

6. Sanitary condition.—The public health suffered very much during the last year. The failure of the monsoon in Fusly 1275, and early part of 1276 in this, and the neighbouring district of Bellary, raised the prices to famine rates, and the poorer classes suffered much from want of food. Relief was, however, soon afforded by finding employment for the able-bodied poor, and establishing relief-houses for the aged and sick.

The people also suffered much from cholera and fever, which carried off 16,676 lives as detailed below:—

Cholera.	Fever.
7,454	9,222

7. The mortality among cattle, however, was not considerable, but sheep died by thousands for want of pasture. In some Talooks, cattle suffered from Galekuntre or diseases of the leg, but the loss of life was, however, trifling.

On this subject Mr. Thacker was consulted, and he prescribed remedies which, as far as I can learn, proved successful.

8. I am unable to supply the state regarding Vaccination, as I have not been supplied with information from the Vaccine Department.

9. Price, Statement 2.—The prices of all sorts of grain during the year were very high. The second sort Paddy sold for 266 Rupees a garce, but Jonna, the staple article of food in this District, was sold on an average at Rupees 345. In September, however, the price rose as high as Rupees 540 a garce. As already, remarked, this increase in prices is to be ascribed to the absence of the early rains, the badness of the previous season, and the entire failure of the previous crop in Bellary, to which District much grain was exported. Towards the close of the Fusly when the crop was harvested prices fell lower.

10. Ryots' holding, Statement 3.—The extent of land *bona fide* resigned was 46,465 acres, assessed at Rupees 62,861, or only four per cent. on the area occupied. This small per-centage in a year of unusual drought preceded by an equally bad year cannot but be accepted as a proof of the stability which the landed property has attained in this district.

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These relinquishments added to the deficiency found by the new Survey raised the total decrease to 55,983 Acres in extent, or Rupees 1,13,405 in assessment, of which Rupees 50,544 was the result of revision by the Settlement Department. Against this decrease must be set an increase of Acres 69,480, and of Rupees 1,08,080, including the excess caused by the operations of the Settlement Department.

11. Waste remitted.—The remissions granted this year amount to Rupees 12,370, against Rupees 25,101 in the previous year; of this, Rupees 1,668 was remitted on dry lands in Patticonda on the Bellary side, (*vide* Board's Proceedings, dated 15th June 1867, No. 3,683). The remainder was remitted on wet lands for want of water.

Waste charged.—The extent of waste charged was 37,961 Acres, assessed at Rupees 24,103. Of this, 775 Acres, bearing an assessment of Rupees 3,120 of wet land was charged in consequence of the Ryots' neglect to cultivate.

12. Area of Cultivation.—The area of actual cultivation amounts to 11,35,247, or nearly 16,968 Acres more than in Fusly 1275, as shown below, which increase is chiefly due to the excess discovered by the new survey:—

Items.	Cultivation of Fusly 1275.	Cultivation of Fusly 1276.	Comparison.	
			Increase.	Decrease.
	Acres.	Acres.	Acres.	Acres.
Dry	1,090,798	1,109,644	18,846	......
Wet	27,481	25,603	......	1,878
	1,118,279	1,135,247	18,846	1,878

The decrease in wet cultivation is to a great extent only nominal, and caused chiefly by the old well lands in Kurnool proper, which were included under wet in Fusly 1275, having been entered as dry in the year under report.

13. The following abstract shows the settled demands of the year under review compared with that of the previous year.

Comparative Statement of Cultivation and Settlement.

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.		
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	
1	2	3	4	5	6	7	8	9	
Dry	11,25,621	10,88,496 2 10	11,46,830	1,14,873 13 9	21,209	26,378	......	......	
Wet	28,092	2,01,414 14 1	26,378	1,82,284 12 5	...	...	1,714	19,130	
Total...	11,53,713	12,89,911 0 11	11,73,208	12,97,158 10 2	21,209	26,378	1,714	19,130	...
Add.									
Second Crop Assessment...	......	19,338 8 2	......	27,364 11 1	...	8,027	......	......	
Additional do.	......	21,290 0 10	......	16,455 7 11	...	...	......	4,835	
Water tax	......	... ...	......	3,459 12 6	...	3,460	......	......	
Road Fund...	......	221 1 4	......	23,083 4 6	...	22,862	......	......	
Village Service Fund ...	......	... ...	......	... ...	...	...	......	......	
Total...	......	13,30,760 11 3	......	13,67,521 14 2	...	60,727	......	23,965	Net. 36,762
Deduct Remissions.									
Road Fund...	......	5,517 11 4	......	32,514 3 8	...	26,997	......	......	
Village Service Fund ...	......	13,241 9 0	......	23,586 13 5	...	10,345	......	......	
Other remission as particularized in Statement 4...	......	28,659 11 5	......	6,586 6 11	...	...	......	22,073	
Total...	......	47,418 15 9	......	62,687 8 0	...	37,342	......	22,073	Net. 15,269
Remaining Beriz	......	12,83,341 11 6	......	13,04,834 6 2	...	21,493	......	......	
Add Miscellaneous Items...	......	1,38,220 9 4	......	1,82,673 15 9	...	44,453	......	......	
Total...	......	14,21,562 4 10	......	14,87,508 5 11	...	65,946	......	......	...

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It will be seen from the above that the settled Ryotwari assessment, exclusive of the Road Cess and Village Fees, exceeds that of the previous year by Rupees 21,493. This increase would be still larger had it it not been for the adverse character of the season, and the introduction of the new Settlement rates which greatly reduced the wet assessment.

14. Irrigation Works.—Subjoined is an abstract of the chief works of Irrigation in the District, the extent of Irrigation, and the assessment.

Sources of Irrigation.	Number of sources of Irrigation.	Government.			Inam.	
		Total. Area.	Cultivation in Fusly 1276.		Area.	Cultivation in Fusly 1276.
			Extent.	Original Assessment including Teerwajastee and Fussuljastee.		
		Acres.	Acres.			
1. Tanks...	400	24,783	19,940	1,73,432	15,986	13,991
2. Channels, &c	245	4,633	4,594	30,672	2,232	1,841
	645	29,416	24,534	2,04,104	18,218	15,832

15. Ruined Tanks.—The number of Tanks given over to private parties this year was five; of these, one is an Ayacut tank, the land under it was classed wet. The remaining four are small tanks ruined long ago and under which all lands were rated as dry.

16. Remissions.—The amount of occasional remissions allowed this year was Rupees 4,330, or 22,334 Rupees less than in the previous year. The only important items requiring explanation are given below.

First.—The sum of 669 Rupees was granted on portions of wet lands left waste for want of water.

Second.—Rupees 537 remitted on crops withered for want of water.

Third.—Rupees 1,472 were remitted on account of insufficiency of water necessitating the cultivation of dry crops on wet lands.

Fourth.—Rupees 57 remitted on double crop land for want of water for the second crop.

Fifth.—Rupees 875 remitted on old garden lands being the excess of the garden assessment above the highest dry rate in the villages of Kurnool proper, not settled by the Settlement Department. These well lands have been entered wet, but next year will be absorbed in dry, and this item of remission will disappear.

17. The fixed remissions amount to 2,255 Rupees, or 260 Rupees more than in the previous year. This excess is in the following items:—

Rupees 206 remitted on certain over-assessed lands. The increase is attributable to the fact of more land of this description being brought under cultivation than was the case in the previous year.

Kattugattu and Mokta Koval is a reduction of assessment allowed to certain parties by virtue of Sunnuds or other admitted rights. It is allowed when lands are cultivated or otherwise charged, and merges into any general remissions which may be granted on lands of similar nature. The increase is attributable to the land left waste last year having been cultivated in the year under notice.

18. Miscellaneous.—The revenue from this source amounts to Rupees 1,82,673, or 44,453 Rupees in excess of Fusly 1275. The increase chiefly occurs in the following items:—

		Increase.
1. Jody ...	Personal...	16,619
	Service	22,570
2. Cultivation not included in the Jummahbundy ...		4,123
3. Pullari or grass rents		1,710
4. Water tax on Inams...		2,333

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The increase in personal Inam Jodi is mainly due to the additional number of Inams enfranchised during the year under notice. The increase in the Jodi of Service Inams is attributable to the transfer of the original Jodi from the proceeds of enfranchisement of Service Inams, which was not done in the previous year, under the impression that it formed a part of the Village Service Fund.

The third item chiefly comprises lands cultivated without permission and after the Settlement, as well as lands lying in the unsurveyed portions of the newly settled villages.

The increase in Pullari is the result of the enhanced rates at which the farm sold this year. Of this, however nearly 600 Rupees cannot be realized, and will have to be written off as recommended.

The only chief item in which a decrease occurs is in the tax on gardens or topes. This is owing to the sale of State gardens of the late Nawab's, under Orders of Government, dated 28th November 1865, No. 2,961, and 30th January 1866, No. 258, subject to the payment of the revised rates of assessment.

	Decrease.
Cotton	13,120
Indigo	1,989
Sugar-cane	211

19. Special products.—There was a great falling off in the area of cultivation of Cotton and Indigo, compared with that of Fusly 1275. This is in consequence of the dullness of the market in England, and immense losses sustained by Cotton merchants in Fusly 1275.

20. Shrotriem Jodi.—The demand under this head for the year under report is Rupees 12,771, or 87 Rupees above that of the preceding year. This increase arises from the quitrent newly imposed by the Inam Commissioner on the Shrotriem village Brahmanapalle, in the Cumbum Talook.

21. The subjoined abstract shows the whole of the Land Revenue of the district inclusive of the quitrent on Inam villages:—

Items.	Fusly 1275.	Fusly 1276.	Increase.
Jodi on Inam villages	12,684	12,772	87
Ryotwar...	12,83,342	13,48,034	21,492
Miscellaneous...	1,38,221	1,82,674	44,453
	14,34,246	15,00,280	66,032

This increase shows the satisfactory state of the revenues of the District notwithstanding the unfavourable nature of the year under review.

22. The following abstract shows the demand on account of other sources of Revenue in comparison with Fusly 1275:—

Source of Revenue.	Fusly 1275.	Fusly 1276.	Increase or decrease.
Abkarry	1,64,255	4,00,282	+2,36,027
Earth Salt...	1,834	2,007	+ 173
Stamps	1,06,825	99,390	— 7,434
Income-tax...	1,631	10	— 1,621
License-tax...	......	37,996	+ 37,996

23. Abkarry.—The Abkarry demand shows a large increase, the result of enhanced rates at which the farm sold this year. Led away by the rumours afloat of the large profits derived by the former renters, and the prospect of the construction of a Railway direct to Kurnool held out by a meeting convened for that purpose in Kurnool, the bidders at the auction became perfectly reckless.

These high prices coupled with the drought which followed resulted in the failure of the several Farms. Cumbum and Koilkuntla leases were cancelled for the non-payment of arrears and their resale resulted in large losses amounting to Rupees 47,769,* of which the Board in their Proceedings, dated 27th June 1867, No. 3,967, have sanctioned the remission. Four other farms have been resold for the ensuing year, Fusly 1277, at the request of the renters, and on the sanction of the Board, and fetched Rupees 1,03,110, or Rupees 97,540 less than the price of the year under report.

* For Fusly 1276, Rupees 11,019.
Do. 1277, do. 36,750.

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24. STAMPS.—The revenue from this source shows a decrease of Rupees 7,434. But this is trifling, and is attributable chiefly to the large purchases made in the latter part of Fusly 1275 by the vendors licensed under the discount system.

25. The whole revenue from land and all other sources amounts to 20,39,966 Rupees, showing on the whole the satisfactory increase of Rupees 3,81,175 over that of the previous year.

26. STATEMENT 7.—Of this demand Rupees 19,54,180 was collected before the end of the year, leaving a balance of Rupees 85,786, which is further reduced by the collections of July to Rupees 46,122. This is distributed as follows:—

	RS.
Shrotriem Jodi...	97
Ryotwar	1,827
Miscellaneous	2,675
Abkarry	41,518

The only item in which the balance appears large is Abkarry, but a great portion of this, as already remarked, is irrecoverable.

27. The actual collections of the year both current and arrears are entered below in the prescribed form in comparison with Fusly 1275:—

Items.	FUSLY 1275.			FUSLY 1276.			Increase.	Decrease.	Remarks.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.			
Land Revenue.									
Permanently settled	...	...	...	...	...	...	...	...	
Jodi on Shrotriem villages.....	384	11,924	12,272	752	11,808	12,560	288	...	
Ryotwar...	13,139	12,72,306	12,85,445	8,547	12,98,241	13,06,788	21,343	...	
Miscellaneous Items	7,064	1,31,935	1,38,999	5,790	1,77,148	1,82,938	43,939	...	
Total...	20,551	14,16,165	14,36,716	15,089	14,87,197	15,02,286	65,570	...	
Abkarry	13,214	1,61,855	1,75,069	2,400	3,27,599	3,29,999	1,54,930	...	
Earth Salt...	28	1,780	1,808	54	1,987	2,041	233	...	
Sea Customs	...	...	...	...	...	...	...	...	
Land Customs...	...	...	...	...	...	...	...	...	
Stamps	...	1,06,825	1,06,825	99,391	99,391	99,391	...	7,434	
Income-tax	2,319	1,631	3,950	...	10	10	...	3,940	
License-tax	...	...	...	...	37,996	37,996	37,996	...	
Grand Total...	36,112	16,88,256	17,24,368	17,543	19,54,180	19,71,723	2,58,729	11,374	Net. 2,47,355

28. ARREARS OF REVENUE DUE FOR PREVIOUS YEARS.—The balance outstanding at the close of Fusly 1276 under report is Rupees 4,945. Deducting from this subsequent collections in July the remaining balance is Rupees 4,898. Of this, Rupees 623 is recoverable, and Rupees 178 is doubtful. The remainder, Rupees 4,097, is irrecoverable. Of this amount, Rupees 1,217 was recommended to be written off in the last report. The remaining sum of Rupees 2,880, I now beg to recommend for remission. It consists of several small sums due by deceased persons, absconders, and the poverty-stricken Ryots or petty Inamdars whose lands were sold and fetched but little to cover the arrears due. The details for each Fusly are given in the subjoined abstract, and were as usual inquired into by the settling Officers at the Jummahbundy.

Item.	Fusly.	Recommended for remission in Report of Fusly 1275.			Remission recommended for current year.			Total.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Land Revenue	1271	2	5	1	2	0	0	4	5	1
	1272	12	2	5	7	10	6	19	12	11
	1273	26	5	8	86	14	5	113	4	1
	1274	1,176	11	3	8	3	4	1,184	14	7
	1275	...	...	...	2,775	4	6	2,775	4	6
		1,217	8	5	2,880	0	9	4,097	9	2

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29. Coercive Process.—In 78 villages property to the value of Rupees 1,408 was attached for arrears, amounting to Rupees 1,413, due by 193 persons. The amount realized by sale was Rupees 928.

30. Charges.—The charges for the year under report amount to Rupees 1,41,383, against an income of Rupees 19,71,723 or seven per cent., and shows a decrease of two per cent. in comparison with the previous year. This decrease is chiefly in Collector's salary, and is attributable to the absence of the permanent Collector on leave.

Contingent charges show an increase of Rupees 1,253, which is chiefly due to the increased travelling of Covenanted officers for the inspection of Sub-Jails and Registration offices.

31. Quinquennial Returns.—The number of villages and hamlets in the present statement varies with that of the last similar return, and the variance is attributable to the new organization of villages under which two or more villages were generally grouped together, while some large ones were divided into two or more villages.

32. Ayacut.—There is a decrease of 46,222 Acres in extent which is generally caused by the operations of the Survey Department in the old talooks of Kurnool Proper, which has left large blocks of land unsurveyed.

In Cumbum, Markapur, and Koilkuntla, there is a small decrease in Government land, and some increase in Inam. This is owing to the transfer of certain Hissa Shrotriems from Government Inam in consequence of their enfranchisement by the Inam Commissioner.

33. Irrigation Works.—The number of Tanks in good order is 367, or three less than in Fusly 1271. These three works have been abandoned by the Public Works Department as unprofitable. The net increase in the number of ruined tanks is due to the inclusion of several works in the jungles which were omitted in the last return.

Wells entered as Government in the last return have all been transferred this year to private, as they have been recognized by Government as such, and the garden assessment reduced to dry rates.

34. Census.—The whole population of this District amounts to 7,66,204, and shows an increase of 40,436 above the census of Fusly 1271, as shown below:—

	Fusly 1271.	Fusly 1276.	Increase or decrease.
Agricultural...	4,82,947	5,75,164	× 92,217
Non-agricultural...	2,42,821	1,91,040	— 51,781
		Net decrease...	40,436

The increase in the agricultural and decrease in the non-agricultural class arise from the greater attention paid to the rules of classification this year than was the case on the former occasion. All persons who mainly subsisted on land being now classed as cultivators irrespective of caste, and no deference paid to the prejudices of Bramins and Bannians, who though possessing or cultivating land as their only means of livelehood, dislike to be shown under the same category as Sudras.

35. The decrease in population of Kurnool town (4,033) and Nandial (1,252) may to a certain extent be attributed to the large number of deaths which occurred during last year from fever and cholera.

The decrease in Cumbum is only nominal, caused by the outlying hamlets being separated from it when the revision of village establishments was carried out.

36. Puttas.—There has been but a small increase in single puttas, but the increase in the number of joint puttas is more than a hundred per cent. and is mainly owing to the large size of the fields demarcated by the Settlement Department, which renders it difficult for one man to occupy the whole field.

37. Cattle.—There is a small increase in the number of ploughing cattle, and large decrease in cows. Considering that the number of Puttadars has increased by 27,982, this result is far from satisfactory, and is attributable to the dreadful mortality from murrain among cattle in the first four years of this period.

38. Rent Roll.—Puttas under Rupees 10 have greatly increased; nearly two-thirds of them come under this head, while those of the higher grade show a marked decrease. These changes are chiefly the result of the operation of the Hindu Law of sub-division and reductions of assessments by the Settlement Department.

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39. Talook Village Accounts.—These were examined by me and other settling officers. They are generally kept in proper form. In Ramalakota and Nandikotkur especially the registers of Darkhasts for waste lands were not duly kept. The several defects were pointed out for correction, and where they were not kept at all, I had them written out in the presence of my Serishtadar.

40. *Land held by Public Servants.*—The following abstract shows the extent of land owned by public servants in this District:—

Names of Offices in which employed.	Number of persons	Circar Puttas.		Inams.		Total.	
		Extent.	Kist.	Extent.	Kist.	Extent.	Kist.
1. Huzoor Officers.	19	407 3	549 12 8	339 83	404 3 2	746 86	953 15 10
2. Talook Officers.	66	1,270 76	1,944 4 3	2,809 41	3,927 3 2	4,080 17	5,871 7 5
Total...	85	1,677 79	2,494 0 11	3,149 24	4,331 6 4	4,827 3	6,825 7 3

41. To Gopalakistama Chetty, now Acting Treasury Deputy Collector, and Jagulapudi Venket Subbaya, who acted as my Serishtadar during the Jummahbundy, and for nearly all the time I have been in the district, my thanks are due for the efficient way they did their duty.

Choudappa, the Sherishtadar, has lately returned, and I hope he will take his pension; for not knowing a word of English it is impossible for him properly to carry out orders which are originally received in English.

I regret some serious charges which must be brought against some of the heads in the office prevent my saying a word in favour of the Huzoor Establishment.

I am well satisfied with the way in which the Tahsildars have generally done their work.

Kurnool, (Signed) T. A. N. CHASE,
10th September 1867, Collector.

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SETTLEMENT REPORT

OF

MADRAS

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1. I have the honour to submit the Settlement Report of the District for Fusly 1276, together with the usual Statements.

2. Names of the Officers by whom the Settlement was conducted, and the time occupied by each.—The Settlement of the District was conducted by Mr. Fane and the Acting Sub-Collector Mr. Burnell, who was also for a time in charge of the District. The names of the places where the Settlement was conducted, and the time occupied in settling each talook, are as follows:—

Officers.	Names of talooks.	Stations at which Settlement was made.	Number of days occupied in the Settlement.
Mr. Fane	Trivellore... ...	Perumbakum adjoining Trivellore.	Twenty-six days; from the 20th February to 17th March 1867.
	Ponneri	Pulicat	Thirteen days; from 25th March to 6th April 1867.
Mr. Burnell ...	Saidapet	Saidapet	Sixteen days; from the 6th to 21st May 1867.
	Conjeveram ..	Conjeveram and Striperumadur.	Thirty-six days; from the 16th February to 20th March 1867.
	Chingleput ...	Chingleput and Sadras.	Twelve days; from the 8th to the 20th April 1867.
	Madurantakum	Karanguli and Mavandur.	Five days; from the 17th to the 22nd June 1867.

3. Variation in the number and tenure of Villages.—The number of villages under Permanent Settlement and Shrotriem tenure remains the same as in the last year. Under the head of villages under the Ryotwar tenure, there is an increase of twenty-four, which is owing to nineteen villages, which were under the head of rents for one year, and five villages under the head of rents for more than one year until the last Fusly, having been brought under the Ryotwar Settlement in the Fusly under report. The decrease under the head of rents for one year and more than one year is attributable to the above cause.

4. The one village entered under the head "Amany," is the Government farm commonly known as "Roshanbagh and Home's garden," which two estates have always been treated in the accounts as a distinct village. This property stood in the accounts of last year under the head of rents for one year; it has now been transferred to Amany as the more appropriate head.

5. Number of Puttahs distributed with remarks regarding the number renewed and unrenewed.—The aggregate number of Puttahs issued this year is 47,061, or 2,675 more than the number issued last year. The increase is chiefly due to the fact of the villages referred to in paragraph 3 under the rental tenure having been brought under Ryotwar Settlement this year, and to individual Puttahs having been issued to Ryots for their respective holding, and in some measure to extended cultivation and division of property.

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6. The number of Puttahs issued afresh this year was 38,921, which is by 20,484 Puttahs more than the number similarly issued in the previous year. The number of fresh Puttahs is very large; but notwithstanding repeated orders to the Tahsildars and warning to the Ryots, it has been found impossible to induce the latter to bring up their old Puttahs at the Jummahbundy; it is stated that they have a superstitious prejudice against it.

7. The above is not, however, the only reason for the increase. The reduction of rates sanctioned by the Board in the Nunjah Assessment of the District, and the transfer of all the Manawari lands to Punjah with reduction in their rates have also necessitated the issue of new Puttahs, as in a great many instances it was found inconvenient and impracticable to have the alterations, consequent on the reduction of rates, entered in the old Puttahs. The number of cases in which old Puttahs were produced for noting down the alterations of the year was 8,130, or 9,872 less than the previous year.

8. SEASON AND SANITARY CONDITION OF THE DISTRICT.—The annexed table shows the rain-fall of the year under report:—

Months.	Quantity of rain-fall.	Months.	Quantity of rain-fall.
April 1866............	..	October 1866..........	7·81
May ,, ...	·8	November ,, ...	5·1
June ,, ...	...	December ,, ...	13·97
July ,, ...	·69	January 1867...........	·45
August ,, ...	4·39	February ,, ...	...
September ,, ...	4·67	March ,, ...	...
Total...	10·55	Total...	27·33
		Grand Total...	37.88

9. The season in the early part of the year proved particularly unfavourable. There were no rains whatever in the months of April, May, June, and only *very* slight showers, scarcely enough to wet the ground, fell in July. The failure of rain in the District during the best part of the cultivation season added to the scarcity throughout the country had a very disastrous effect upon the District in general, of which Mr. Fane has already dwelt at considerable length in his Administration Report for the past official year. About August, a change took place for the better in the state of the season. There were general and copious falls of rain throughout the District from October to December, so that all the tanks, even those possessing no supplying channels, and depending only on the surface drainage, received their due supply. One peculiarity in the monsoon of the year under report was, that it was unaccompanied by the usual stormy winds, and in consequence but little damage has been done to tanks. The result of such a favourable monsoon was that the ryots were enabled to bring a larger quantity of wet land under cultivation than in the previous years. The rains, though sufficiently seasonable for wet cultivation, were not so for dry cultivation in consequence of which there was falling off in the area under that head.

10. The sanitary condition of the District during the first half of the year was not at all good. Cholera, Fever, and Small-pox prevailed all over the District to a very serious extent, and it is said in more virulent forms than usual. The mortality was greatest in the larger towns such as Conjeveram, Striperumbudur, Pulicat, and in the neighbourhood of the Salt manufacturing stations in the north of Madras where large number of coolies daily congregate; prompt measures were, however, adopted for checking the spread of the disease by insisting, as far as possible, on the cleansing of Towns, by sending special medical officers where they were most needed, and by distributing Cholera Pills with printed instruction through the Village authorities. It is hoped that some good may have been done in this way, but the mortality is still believed to have been greater during the year under report than in any previous season for the last five or six years.

11. The want of pasture early in the year was also severely felt by the cattle; many perished from murrain and other diseases.

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12. Statement No. 2—Prices of Grain.—The prices of almost all the staple food grains have ruled very high as might be expected from the famine and drought of the preceding year. The average price of Paddy per garce, first sort and second sort, during the year under report, was Rupees 230 or Rupees 195 per cent. more than the commutation rate, or Rupees 39 per garce or Rupees 20 per cent. more than the price which obtained last year. On the ten years' average the price of Paddy this year has risen by Rupees 77 or 50 per cent. as shown below. The prices of dry grains and gram in particular were equally high.

	RS.	
Fusly 1275	191	per Garce.
Do. 1276	230	do.
Difference... ...	39	do.
Commutation rate	78	do.
Current Fusly...	230	do.
	152	do.
Ten years' average	153	do.
Average of Fusly 1276	230	do.
Difference... ...	77	do.

13. The suffering and distress amongst all classes which resulted from these high peices is too well known to the Board to need any detailed remark in this Report.

14. The high prices of all articles of human food are easily accounted for; with scarcity, almost amounting to famine in this District itself; with positive famine in some Districts of this Presidency and Bengal and with a wide-spread scarcity throughout the country, the prices of food of course rose to an almost unheard of figure.

15. The following abstract exhibits the prices of food grain both wet and dry as compared with the prices of last year.

Kinds of Grain.	Fusly 1275.	Fusly 1276.
	RS.	RS.
Paddy, 1st sort, per Garce ...	200	242
Do. 2nd do. do. ...	183	218
Raggy, per Garce	242	352
Varagu, do.	...	...
Cholam, do.	312	355
Cumbu, do.	231	317
Gram, do.	343	453

16. Ryots' holding.—The Ryots' holding at the beginning of the Fusly amounted to Acres 4,63,476, assessed at Rupees 13,21,140. If from the above figures the relinquishments and transfers of the year be deducted, and the lands newly taken up this year on Durkhasts, &c., be added, the net holding of the year amounts to Acres 4,83,809, assessed at Rupees 13,59,222, or Acres 20,333, assessed at Rupees 38,082, more than the net holding of last year. This increase is chiefly owing to certain villages (24 in number) which were hitherto held on annual rents having been brought under Ryotwar Settlement this year. The holding in those villages alone amounted to Acres 14,639, assessed at Rupees 39,105, out of a total arable ayacut of Acres 18,721, assessed at Rupees 47,351.

17. The following abstract exhibits in one view the Ryots' holding at the beginning of the year, and subsequent fluctuation as compared with similar details of the previous Fusly, including Fassal and Teerwah jasti:—

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ABSTRACT.

Items.	Dry. Extent.	Dry. Assessment. RS.	A.	P.	Wet. Extent.	Wet. Assessment. RS.	A.	P.	Total. Extent.	Total. Assessment. RS.	A.	P.
Ryots' holding at the beginning of the Fusly	188,797	2,65,031	13	5	274,679	10,56,108	7	7	463,476	13,21,140	5	0
Deduct—												
Lands resigned	12,076	15,410	4	0	3,451	11,002	14	4	15,527	26,413	2	4
Do. sold or transferred	1,851	2,984	2	11	2,863	11,263	12	7	4,714	14,247	15	6
Do. become useless or appropriated for some public purpose	1,007	1,291	11	6	453	1,476	14	3	1,460	2,768	9	9
Do. lands transferred to or classed as Dry during the year.	...	...	...	...	25,514	72,706	2	0	25,514	72,706	2	0
Do. reduction effected by the transfer of Manawari Nunjah to Punjah	...	...	...	...	...	5,954	10	5	...	5,954	10	5
Reduction effected in the Nunjah assessment by the reduction of rates	...	...	...	...	...	6,585	13	4	...	6,585	13	4
Do. lands hitherto represented in the accounts as Garden, and now transferred to the head Nunjah	323	1,475	8	3	...	...	...	...	323	1,475	8	3
Total	15,257	21,161	10	8	32,281	1,08,990	2	11	47,538	1,30,151	13	7
Remainder	173,540	2,43,870	2	9	242,398	9,47,118	4	8	415,938	11,90,988	7	5
Add—												
Lands taken up on Durkhast	15,036	18,259	12	2	7,645	20,167	5	3	22,681	38,427	1	5
Do. purchased or obtained by transfer	1,851	2,984	2	11	2,863	11,263	12	7	4,714	14,247	15	6
Do. hitherto held on annual rents brought under Ryotwar Settlement in the current Fusly	7,016	9,474	15	3	7,623	29,630	11	9	14,639	39,105	11	0
Do. transferred from Nunjah to Punjah	25,514	72,706	2	0	...	...	...	...	25,514	72,706	2	0
Do. Dry transferred to Nunjah	...	...	...	...	323	1,475	8	3	323	1,475	8	3
Increase of revenue gained by the introduction of a revised scale of rates for Nunjah lands	...	...	...	...	...	2,271	2	10	...	2,271	2	10
Total	49,417	1,03,425	0	4	18,454	64,808	8	8	67,871	1,68,233	9	0
Total holdings	222,957	3,47,295	3	1	260,852	10,11,926	13	4	483,809	13,59,222	0	5
Deduct waste remitted	998	2,055	9	10	9,090	30,764	11	4	10,088	32,820	5	2
Remainder	221,959	3,45,239	9	3	251,762	9,81,162	2	0	473,721	13,26,401	11	3
Actual cultivation	160,587	2,52,778	4	7	234,338	9,27,965	11	2	394,925	11,80,743	15	9
Waste charged	61,372	92,461	4	8	17,424	53,196	6	10	78,796	1,45,657	11	6

18. The Board will observe from the above extract that the area relinquished this year consists of Acres 15,527, assessed at Rupees 26,413, or 8,410 Acres, assessed at Rupees 16,612, less than the relinquishments of the previous Fusly, a result partly attributable to the ryots having entertained, according to the Hindu tradition, sanguine hopes that the famine of last year, (the last year of the Hindu Cycle of 60 years,) would be succeeded by a favourable season. This belief, however, was not acted upon soon enough to influence the dry cultivation. It is also due to the promised reduction in the assessment of Manawari Nunjah lands. The very small reduction of rates eventually sanctioned led to much disappointment, and to the relinquishment of much land at the Jummahbundy. Mr. Fane accepted these relinquishments, though out of the prescribed time, as a special case, as he was of opinion that it would be hard to make Ryots pay for lands which they did not cultivate and which they only retained in the expectation of a liberal reduction of assessment.

19. Revision of Manawari assessment.—The Board are aware that in resetting these Manawari lands the principle adopted was as follows:—These lands which had previously been classed as Nunjah were all transferred to the head of Punjah, charged with the rate of Teerwah according to the new scale sanctioned by Government.

20. By this process although a slight reduction in assessment took place, they were removed from the Nunjah class and debarred from participating in the remission which they had formerly received whenever they were left waste from want of water. They were, in fact, placed in a far less favourable position than before. In illustration of this, I may state that the "waste charged" in Manawari lands during the past year, owing to their being classed as Punjah, amounted to Rupees 15,286, all of which might have been remitted had they remained under Nunjah. Some revision of the Settlement appears certainly to be called for, although my short experience in the District makes me somewhat diffident in recommending it.

21. Actual cultivation.—The extent of actual cultivation during the year under all heads was Acres 394,925, assessed at Rupees 11,80,744, which is more than the actual cultivation of the previous year by Acres 17,560, assessed at Rupees 45,273. This increase, as will be seen from the Abstract Statement appended above, occurs under the head "dry," but is only nominal. The season for dry cultivation this year having been particularly unfavourable, the area under such cultivation was necessarily smaller than in the previous year; but the apparent increase under the head "dry" is owing to the Manawari Nunjah lands in the District having been transferred to Punjah although Paddy crops only are raised on them.

22. The actual area on which dry crops were sown this year, including the cultivation in the twenty-four villages which were recently brought under Ryotwar Settlement, amounted to Acres 140,749, assessed at Rupees 1,95,359, which is more than the extent under dry cultivation last year by Acres 3,544, assessed at Rupees 1,559, and 1,144 Acres, bearing an assessment of Rupees 4,888, less than the area under similar cultivation last year, if the twenty-four villages be omitted from the accounts of both years. The nature of the season is quite sufficient without any other cause to account for the defalcation.

23. The area sown with wet crops this year amounts to Acres 254,176, bearing an assessment of Rupees 9,85,384, or Acres 14,016, assessed at Rupees 43,713, more than the area under similar cultivation last year. This increase is, as already observed, partly owing to the twenty-four villages hitherto held on annual rents having been brought under Ryotwar Settlement this year, and more particularly to the favourable character of the season for wet crops. In the twenty-four villages above referred to, the area under wet cultivation amounted to Acres 5,690, assessed at Rupees 22,744. The Nunjah cultivation in the District would have been still more extensive had the rains fallen a little earlier.

24. Waste charged.—The extent of waste on which assessment has been charged this year was Acres 78,796, assessed at Rupees 1,45,657, or Rupees 84,537 more than the amount similarly charged last year. Of the above sum (Rupees 1,45,657) the charge on dry waste including Manawari Nunjah lands recently transferred to

Charge on Manawari Nunjah waste transferred to Punjah is Rupees 15,287.

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Punjah amounted to Rupees 92,461 on an area of Acres 61,372. The largest amount under this latter head occurs in the Madurantakam talook which has large tracts of dry land and which are always sown with Varagu and with no other crop. They were left waste partly owing to their being required to be left fallow every alternate year, and partly owing to the failure of rain in due time. It was always usual in former years to remit the assessment on lands left fallow in this manner; but in the year under report, it was charged with reference to the notices previously published by Mr. Fane on the subject and the Board's Standing Orders dated 1st November 1865, No. 137. This step was complained of as a very great hardship, but there can be no question of the propriety of the measure nor any reason for treating Punjah lands* differently in this District from any other. It was no doubt unfortunate that the change happened to be introduced in a year so unfavourable for Punjah crops.

Average assessment of these lands per acre Rupee 1-8-0.

25. The extent of Nunjah waste on which assessment has been charged this year is Acres 17,424, assessed at Rupees 53,196, which is greater than the amount charged on similar waste last year by Rupees 33,903. This charge was made either on the ground of neglect on the part of the Ryots, or on the ground that they retained a larger extent of land in the Puttahs than they were able to cultivate and refused to relinquish the surplus.

26. Waste remitted.—The amount of remissions granted this year on waste is Rupees 32,820, of which Rupees 2,055 consist of remissions granted on dry waste in the twenty-four villages in which the Ryotwary Settlement was introduced late this year, long after the cultivation season had passed.

27. The extent of Nunjah waste on which remission had to be given this year was Acres 9,090, assessed at Rupees 30,765. This is owing either to the disrepair of the tanks on their having breached during the monsoon, or to the tank not being large enough to supply the entire Ayacut under it.

28. In paragraph 17 of the last year's report, Mr. Fane stated that all Totacal lands had been included under the head Punjah whether irrigated or not in Statement No. 3, as there were no data then in the office to distinguish those irrigated from Government sources of irrigation from the others. The necessary information on this point having been obtained this year from the talooks, such of the Garden lands as are irrigated from Government sources of irrigation have this year been included under the head Nunjah, and those drawing no water from Government works of irrigation retained under the head Punjah as in last year. The lands so transferred, after due inquiry, from the head Punjah to Nunjah, consists of 323* Acres, assessed at Rupees 1,475.

* *Vide* Enclosure A. in Statement No. 3.

29. The difficulties experienced last year in making certain Road Cess items of last Fusly in Columns 52 and 55 to agree have been removed by the introduction of Act No. III. of 1864. This difficulty still exists in regard to Merahs in Columns 53 and 56 owing to the absence of any uniform system for calculating these dues.

30. Enclosure A., Statement No. 3—Ryots holdings at the commencement of the Fusly, and the subsequent alterations.—This Statement requires but very few remarks. The fluctuations in the holdings, actual cultivation, &c., of this year having been explained above, the only item which seems to require any explanation at all is the increase that is to be seen in the holding of the Ryots under the head "Punjah" and a corresponding decrease under the head "Nunjah." This is owing to the Manawari Nunjah lands hitherto treated in the accounts as Nunjah and entered as such in the accounts having been now transferred to the head Punjah with a reduction also in the rate of assessment.

31. Enclosure B. in Statement No. 3—Cultivation of Sugarcane, Cotton, and Indigo.—The marginal Statement exhibits the area cultivated with special products. The cultivation under Sugarcane is about the same as in the last year. That under Cotton crops has materially fallen off. It is only a natural result of the scarcity of food that the growth of special crops should be abandoned in favour of food-producing grains. However, the soil of the District is not generally favourable for the growth of Cotton. The falling off in Indigo is slight, and may be attributed to the same cause.

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32. Enclosure C. in Statement No. 3 —Lands held on Progressive Cowle.—Lands held on Progressive Cowle up to the end of the last year amounted to Acres 708 assessed at Rupees 969, of which 44 Acres, assessed at Rupees 88, have been since abandoned, and Acres 208, assessed at Rupees 326, have been charged with full assessment. Deducting therefore the two latter items from the Cowle holding of last year, there remains Acres 456, assessed at Rupees 555, still held on those terms. If to the above is added the extent given on similar terms this year the total Cowle holding in Fusly 1276 amounts to Acres 469, bearing an assessment of Rupees 589. If again from the above amounts the Cowle and Waste remission of the year be deducted, the net Cowle beriz of the year amounts to Rupees 281.

33. The following is the Comparative Abstract Statement showing the cultivation beriz as determined at the Settlement:—

Items.	Last Fusly. Extent.	Last Fusly. Assessment.	Present Fusly. Extent.	Present Fusly. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry...	169,780	2,35,627 2 8	221,959	3,45,239 9 3	52,179	1,09,612	...	...
Wet...	246,736	9,60,964 9 11	251,762	9,81,162 2 0	5,026	20,198	...	...
Total...	416,516	11,96,591 12 7	473,721	13,26,401 11 3	57,205	1,29,810	...	...
Add—								
Second crop assessment...	....	77,459 11 0	....	74,023 2 4	......	......	...	3,436
Additional assessment ...	....	23,257 10 2	....	21,193 8 9	......	......	...	2,064
Water-tax	....	... ...	....	6,769 8 6	......	6,769	...	...
Road Fund	....	2,315 13 1	....	45,666 5 6	......	43,351	...	...
Village Service Fund ...	....	1,35,694 14 8	....	1,63,075 13 6	......	27,381	...	...
Total...	....	14,35,319 13 6	....	16,37,130 1 10	... ...	2,07,311	...	5,500
Deduct Remissions.								
Road Fund	....	2,378 9 3	....	45,666 5 6	......	43,288	...	...
Village Service Fund ...	....	1,47,572 0 7	....	1,75,583 4 2	......	28,011	...	...
Other Remissions as particularized in Statement No. 4.	....	70,056 4 5	....	39,136 4 2	......	......	...	30,920
Total...	....	2,20,006 14 3	....	2,60,385 13 10	......	71,299	...	30,920
Remaining Beriz	....	12,15,312 15 3	....	13,76,744 4 0	......	1,61,432	...	...
Add Miscellaneous items.	....	1,64,453 14 5	....	1,56 909 1 7	......	......	...	7,545
Total...	....	13,79,766 13 8	....	15,33,653 5 7	......	1,53,887	...	...

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34. Principal Sources of Irrigation.—The following are the principal irrigation works in the District, together with the ayacut and cultivation under them: —

Tank.	No. of Villages irrigated.	Ayacut.		Cultivation of Fusly 1276	
		Extent.	Assessment.	Extent.	Assessment.
Chembrambakam	56	9,470	52,485	7,372	45,236
Ambathur...	6	2,490	7,334	1,820	5,907
Polal or Red Hills	11	2,401	9,450	1,901	9,138
Madurantakam	13	3,731	11,198	2,637	8,790
Uttramallur	3	5,654	20,667	3,780	14,690
Damal...	1	1,616	6,980	1,288	5,669
Striperumadur	1	1,017	4,904	986	5,402
Nemam	6	1,500	8,600	1,291	8,470
Kuvam	7	1,782	9,736	1,502	9,826
Manimangalum	5	1,867	9,755	1,308	7,597
Tenneri	21	5,062	16,442	4,217	11,995
Chinnambidu	1	1,753	10,375	1,275	8,963

35. Chembrambakam tank is the largest in the District. Its chief sources of supply are from the Cortillar anicut at Kesavaram, and the Coovam anicut at Korattur. It also receives the surplus from the Striperumadur tank and the local drainage of a large tract of country.

36. The tank at Ambathur depends entirely upon the local rains and the surface drainage of the country around, and therefore it very rarely fills. In fact, it has not received its full supply during the last five or six years. Even this year the supply was not quite complete.

37. The tank at the Red Hills is dependent on the surface drainage of the country and Buchikal, a jungle stream, which has its rise to the north of Trivellore; in future, it will be supplied from the Cortillar.

38. The tank at Madurantakam is fed by Kiliyar river, while that of Uttramallur is fed by the Cheyar river.

39. The tanks at Damal, Striperumadur, and Coovam are fed by the Kambakal channel which brings the surplus water of the Kawaripak tank. This channel also feeds many other minor tanks in the District, but the beriz under them are less than Rupees 5,000.

40. The tank at Manimangalum is fed by a Madugu at Gunduperumbedu east of Manimangalum, while the tank at Tennari is fed by a similar Madugu commonly known as Kutharaikalpallam on the west of Striperumadur and the surplus water of the tanks at Yenadur and Koneri-kuppam. The tank at Chinnambedu is fed by the Araniyanathi, or the river which runs by Ponneri.

41. In the absence of any specific definition of the term "principal sources of Irrigation" in the Board's Memorandum, dated 14th August 1866, I have entered all tanks yielding more than 5,000 Rupees in the Statement. To these might be added the Kambakal and Bangaru channels by which many of the tanks are fed, as, however, they have no distinct Ayacut, and these streams are not continuous enough to afford irrigation without the aid of tanks to act on reservoirs; I have not brought them into the list.

42. The extension of the Red Hills and Sholavaram tanks to four reservoirs for the supply of the town of Madras with water, enable the cultivation under them to be much increased.

43. The tanks in this District generally are reported to be in great need of repair, but with a more liberal allotment for repairs in future years it is hoped they will soon be remedied.

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44. Ruined tanks.—As regards the number of ruined tanks made over to Ryots to be repaired at their expense, I beg to state that since the date of Mr. Fane's report no application whatever has been received, though the terms under which the tanks are to be made over are pretty well understood by the people.

45. Statement No. 3, Enclosure A—Amani village.—There are no villages under this tenure in this District at present, excepting Roshanbaugh and Homes' Garden; these are managed by the Farm Committee, and the revenue derived from them is not credited to the accounts of this District, so that they cannot properly be brought into the Statement.

46. Statement No. 4—Remissions.—The marginal Statement details the remissions on sundry items of revenue, those on waste being entered in Statement No. 3, and already accounted for fully.

47. Under the head "Occasional remission," there is a net decrease of Rupees 35,170, which is owing to no remissions having been granted this year on account of Shavi or partial loss of crops. The decrease under the head "Teerwah Cummee" is due to the following circumstances: the first class Punjah assessment of the village had been collected on certain highly assessed Manawari Nunjah lands as a special case for the last few years pending the final orders of Government on the subject of revising the Manawari Nunjah rates throughout the District. This revision having been carried out during this year according to a scale of rates furnished by Government, there was no alternative but to apply the new scale of rates to these lands also, the effect of which has been to raise the assessment almost to the original Teerwah, (6 Rupees per Cawny). The application of the new scale of rates has been looked in as a great hardship, and in one instance the Ryot appears to have gone to considerable expense in improving the land and sinking wells therein, firmly believing, as he states, that he would not have to pay more than the highest dry rate of the village. On this subject I propose addressing the Board separately.

48. The increase (Rupees 4,187) under the head of "fixed remission" is owing to an increase in the area held under the Tope rules, as also to remissions made in the second crop charge, owing to the Ryots having used the water of private wells to raise such crop.

49. Statement No. 5.—Demand Collection, and Balance under the head Miscellaneous.—The marginal Statement exhibits the Demand, Collection, and Balance under the head "Miscellaneous Revenue." It will be seen that the demand under the head "Land Revenue Miscellaneous" this year amounts to Rupees 1,56,909, being a net decrease of Rupees 7,544 in the similar demand of the previous Fusly which is rather apparent than real, and is owing to the twenty-four unassessed villages hitherto under the rental system of management having been assessed this year, and their revenue transferred to the head "Ryotwar."

50. A few only of the component items of the "Miscellaneous Land Revenue" in which the fluctuations are somewhat considerable call for remark.

	Fusly 1275.	Fusly 1276.
Cultivation not included in Jummahbundy	15,726	24,084
Chunam Shell rent...	2,104	4,897
Other items	7,093	10,802
Revenue from rented villages	26,261	4,982
Tax on trees on unassessed lands	8,256	7,776
Quit-rent and ground rent in Madras	79,394	78,535

51. There is an increase of Rupees 8,358 under the head of cultivation not included in Jummahbundy which is chiefly owing to the lateness of the monsoon. Similarly there is an increase of Rupees 2,793 under the head "Chunam shell rent." The reason of this increase is that there has been great demand and competition in the market this year for chunam. The increase of

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Rupees 3,709 under the head "other items" is chiefly owing to the following causes; first, that a large number of certificate for house property have been issued in Madras, and the fees thereon have been proportionately larger this year; 2ndly, that the remains of the debris of the old rampart wall of the Madras Town were sold this year and the proceeds carried to account; thirdly, that certain "Kaval Merah" collections hitherto erroneously credited to the head "Inam Jody" in the Madurantakam and Conjeveram talooks have been transferred to the head "Miscellaneous" this year; and lastly, that a larger sum has been collected and brought to account this year out of irrecoverable arrears previously recommended to be written off the accounts.

52. There is a decrease of Rupees 859 under the head "Quit-rent" and "Ground-rent" in Madras, which is owing to certain lands hitherto paying ground-rent on the beach at Madras having been transferred to the charge of the Municipality. The decrease (Rupees 21,279) under the head of Revenue from rented villages is attributable to Ryotwari Settlement having been introduced in the twenty-four villages hitherto held on rental tenure. The decrease of Rupees 480 under the head of Tax on trees on unassessed land is simply owing to that sum having been hitherto erroneously credited to that head instead of Ryotwar Land Revenue, the amount being collections not on the number of trees but on the acreage of the land.

53. The fluctuations under the heads Abkarri, Salt, and Miscellaneous are not only trifling, but are of ordinary occurrence. They, therefore, call for no particular explanation.

54. Statement No. 6—Demand, Collection, and Balance of Zemindaries, Muttahs, &c., Polipats, &c.—The marginal Statement exhibits the current Demand, Collection, and Balance including the arrears of previous Fuslies of permanently settled estates, Shrotriem and Inam villages and villages held on Kayam Puttah or permanent lease and rents held on a lease of thirty years.

55. The entire demand for the year on the several kinds of tenures above referred to amounts to Rupees 1,88,728, which is Rupees 21,164 less than the beriz under similar tenures in last Fusly. The reason of this decrease is to be found in the transfer of the revenue derived from the twenty-four villages referred to in paragraph 52 of this report to the head "Ryotwar."

56. The demand against Jari Muttahs alone amounts to Rupees 1,06,509, or the same as last year, while that under the Shrotriems and Inam villages amounts to Rupees 77,236, which is more than the demand of last year by Rupees 114 and Rupees 10,942 more than the old Jodi. The increase of Rupees 114 in the Jodi, as compared with the Jodi of last year, is simply owing to further enfranchisement.

57. The villages entered under the head of "Rents for more than one year," are all held on Kayam Pattah or permanent lease with the exception of one village only, viz., Puttur, which latter is held on a lease of thirty years, at the end of which it is to revert to Government. Timmasamudram, one of the villages entered in the Statement under the head of "rent for more than a year," was originally given on Sasvatha Izara tenure, but as an endowment to a Chuttrum on the western Trunk Road. This village having been settled by the Inam Commission, and a Title-deed issued by that Department though without any change in the original Jodi, it is for the Board to determine whether the rent derived from this village should not be carried to account under the head of Shrotriem and Inam Jodi.

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58. Statement No. 7—Current Demand.—The aggregate demand of this year from all sources amounts to Rupees 53,73,964, or Rupees 3,78,412 more than the demand of last year, as will be seen from the subjoined comparative abstract:—

	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Land Revenue.				
Permanently settled estates...	1,06,509	1,06,509	...	...
Shrotriem Jodi	77,122	77,236	114	...
Ryotwar...	12,15,313	13,76,744	1,61,431	...
Miscellaneous......	1,64,454	1,56,909	...	7,545
Total Land Revenue...	15,63,398	17,17,398	1,61,545	7,545
Net Increase...	...	..	1,54,000	
Abkarry...	11,13,717	11,03,966	...	9,751
Salt	21,04,786	23,56,565	2,51,779	...
License-tax...	...	3,653	3,653	...
Income-tax...	25,533	17	...	25,516
Stamp...	1,88,118	1,92,365	4,247	...
Grand total...	49,95,552	53,73,964	4,21,224	42,812
Net Increase...	...	...	3,78,412	

59. It will be seen from the above abstract that the Land Revenue demand this year amounts to Rupees 17,17,398, being a net increase of Rupees 1,54,000 over the Land Revenue beriz of last year. This increase is derived from an increase in the actual cultivation of the year, and charges made on waste lands, as also from the remissions of the year under other heads having been smaller.

60. Abkarry.—The decrease of Rupees 9,751 under the head Abkarry, is owing to a falling off in the sale of arrack in Madras in consequence of the famine of last year.

61. Salt.—The Salt revenue exhibits an increase of Rupees 2,51,779 over last year, which is owing to salt having been sold throughout the year at the enhanced rate, as also to a much larger quantity* of it having been sent by rail this year consequent on the extension of the North-West line to Moodanoor. The Home and Inland consumption of salt this year amounted to Maunds 14,43,714, or Maunds 99,623 more than the consumption of last year.

	Maunds.
Fusly 1276	12,21,600
„ 1275	10,82,400

62. The sales of salt during the last five Fuslies is shown below;—

Fusly.	Maunds.
1272...	17,17,243
1273...	20,48,267
1274...	18,57,828
1275...	21,04,786
1276...	23,56,565
Total...	100,84,689
Average sales per year.	20,16,938

	Maunds.
Stock of old salt in hand at the beginning of the Fusly...	17,97,303
Added to Store this year	22,61,336
Quantity gained by measurement and confiscation...	410

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The whole quantity of salt received into store during the year including the balance of stock in hand at the beginning of the Fusly amounts to Maunds 40,59,049, or 86,836 Maunds more than the storage of last year. This increase is owing to the manufacture in the Northern pans having been larger this year in order to meet the rapidly growing demand that there is for salt from the Districts abroad. No salt was manufactured on the Southern pans this year excepting at one station, viz., Kelambakam. This was owing to the large quantity of salt in store in the several Salt Depôts at Covelong, Cheyur, and at Homes' Garden. The salt manufactured in the Southern pans is of very superior quality, but unfortunately, owing to the break in the canal, it cannot be placed in store at the Madras Kottar and made available for inland transactions by rail.

63. The exportation of salt this year by sea amounts to Maunds 2,08,343, or 5,38,487 Maunds less than the quantity exported last year. This decrease is owing to Messrs. Arbuthnot and Co. having purchased a very large quantity of salt at once last year for Bengal where the demand for salt was then very great owing to the damage done to the salt in store by the cyclone at the latter end of 1864.

64. The amount of Kudiwaram paid for salt this year was Rupees 2,06,895, or Rupees 28,772 less than the Kudiwaram paid last year. This is owing to the manufacture having been confined this year to the Northern pans where the rate of Kudiwaram is much smaller than it is in the south. In the former stations it is only Rupees 10-9-7 per garce, whereas in the Southern pans it varies from Rupees 6 to Rupees 22 per garce.

65. Storage and charges of establishment amounted this year to Rupees 1,40,352, and this with the Kudiwaram if deducted from the gross revenue the net revenue from salt alone amounts to Rupees 20,09,318, or Rupees 3,03,748 more than the net revenue of last Fusly.

66. Stamp Revenue.—The increase of Rupees 4,247 under the head of "Stamp Revenue" may be ascribed to the introduction of the new Stamp Act and to the better acquaintance the people have of late acquired of the provisions of Act No. X. of 1862, as also to greater scrutiny exercised in bringing to light the evasions of Stamp law, and dealing with them as provided in the Penal Sections of the law.

67. Remarks on the state of collections both current and arrears—Enclosure B to Statement No. 7.—The collections this year on account of current and arrears demand amounted to Rupees 52,61,927, or Rupees 1,00,280 more than the similar collections of the past year, as will be seen from the annexed comparative abstract of collections:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	20,653	86,860	1,07,513	19,554	82,334	1,01,888	...	5,625
Jodi on Shrotriem, &c., villages ...	14,839	59,707	74,546	15,639	60,549	76,188	1,642	...
Ryotwar ...	1,08,630	11,42,882	12,51,512	52,534	12,34,888	12,87,422	35,910	...
Miscellaneous Items...	52,931	1,10,985	1,63,916	40,912	97,208	1,38,120	...	25,796
Total...	1,97,053	14,00,434	15,97,487	1,28,639	14,74,979	16,03,618	37,552	31,421
Abkarry ...	65,776	11,06,608	11,72,384	27,056	10,68,627	10,95,683	...	76,701
Salt	...	21,04,786	21,04,786	...	23,56,565	23,56,565	2,51,779	...
Income-tax.	90,487	1,383	91,870	10,026	17	10,043	...	81,827
License-tax.	...	...	...	...	3,653	3,653	3,653	...
Stamps	...	1,88,120	1,88,120	...	1,92,365	1,92,365	4,245	...
Grand total.	3,53,316	48,01,331	51,54,647	1,65,721	50,96,206	52,61,927	2,97,229	1,89,949
						Net increase...	1,07,280	

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68. Remarks on the state of the collections on account of current revenue.—Out of an aggregate demand of Rupees 53,73,964, the collections within the Fusly amounted to Rupees 50,96,205, or 95 per cent. of the demand, leaving a balance of Rupees 2,77,759, or five per cent. to be collected. This latter balance was, however, reduced to Rupees 78,623 by the end of September last, in other words the balance on the 1st October amounted to 1½ per cent. of the demand while in the previous year the balance on the above date was two per cent.

69. The bulk of the balance appertains to Land Revenue, and is made up of the following items:—

	RS.
Ryotwar...	35,611
Permanently settled ...	4,897
Shrotriem	3,119
Miscellaneous...	32,536
Total ..	76,163

70. The collections under the head Ryotwar are far better than in the last year, notwithstanding an increase of Rupees 1,61,431 in the demand. The operations of the Arrears Recovery Act, No. II. of 1864, has tended greatly to produce this result.

71. The greater portion of the balance (Rupees 4,897) under "Permanent Settlement" is due by the Tiruvur Muttah in the Trivellore talook. I have sent stringent orders to the Tahsildar of that talook as well as to Chingleput and Madurantakam, who have also small balances in their talooks under that head either to collect them forthwith or to take legal steps for the recovery.

72. The balance under the head Shortriem occurs in all the talooks, and chiefly owing to the non-distribution of Title-deeds to the Inamdars. There is no probability of this portion of the balance being adjusted in the accounts for some time to come, as the distribution of Title-deeds has lately been suspended under the orders of the Inam Commissioner.

73. Of the balance of Rupees 32,536 under the head "Miscellaneous," a sum of Rupees 16,239 appertains to Madras Town and its suburbs being the quit-rent and ground-rent due on land and houses in Madras. Hitherto, the collecting officers had considerable difficulties to contend with in collecting the land revenue within the High Court limits owing to the defective state of the law under cover of which the land holders often evaded payment of the just dues of Government. Now that these defects have been removed by Act No. VI. of 1867, which renders each property answerable for the debt on it, I hope that from next year there will be no difficulty in collecting the revenue.

74. The remainder of the balance under the head Miscellaneous appertains to the Chingleput District proper, and is now in course of realization by coercive means.

75. Statement No. 8—Collections on account of old Arrears.—The demand at the beginning of the Fusly under all heads on account of arrears amounted to Rupees 3,71,509; if from this amount be deducted Rupees 13,902-4-7, written off the accounts in the Demand, Collection, and Balance Statement for April last under the head of Land Revenue, as per sanction of Government noted in the margin, as also Rupees 1,65,721 being the amount collected within the Fusly, their remained outstanding on the 30th June last a balance of Rupees 1,91,885 to be collected. Deducting again from this amount Rupees 67,467, being the irrecoverable arrears of Income-tax in the Town of Madras written off the accounts by the Madras Deputy Collector in August last, as also the collection made up to 30th September, there remained on that date a balance of Rupees 1,21,078-10-8. Of this latter

Government Order, 23rd August 1866, No. 2,197. Board's Proceedings, 31st October 1866, No. 7,880.

Vide Government Order, dated 1st August 1867, No. 1,764. Board's Proceedings, 6th August 1867, No. 5,044; also Collector's letter to Board, 5th October 1867.

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amount a sum of Rupees 19,916-6-6 was recommended in the last Jummahbundy report to be written off the accounts, for which sanction has not as yet been accorded, so that the real balance that needs being accounted for is Rupees 1,01,162-4-2. Of this amount, a sum of Rupees 96,881-14-3 is either irrecoverable or doubtful. It consists of the following items:—

	Recoverable.	Doubtful.
Permanently settled	60 6 4	... ...
Shrotriem	2,372 9 5	... ...
Ryotwar...	28,170 4 3	... ...
Miscellaneous	66,109 13 11	329 4 10
Abkarry...	168 12 4	... ...
Income-tax	... ...	3,951 1 1
Total...	96,881 14 3	4,280 5 11

76. The small balance of Rupees 60-6-4 is outstanding against certain Muttahs in the Saidapet and Chingleput talooks, the Tahsildars of which have been required to collect it at once.

77. The balance of Rupees 2,372-9-5 is attributable to the reason assigned in paragraph 72 of this report as an explanation for the current balance under head "Inam Jodi."

78. As regards the arrears under the heads "Ryotwar" and "Miscellaneous," I beg to state that a considerable portion appears to be irrecoverable though from some confusion and want of agreement between the Talook and Village Accounts I am unable at present to state definitely what amount is really irrecoverable. A careful scrutiny is, however, being made into the Talook Accounts, and I hope to address the Board separately on the subject at an early date. At present, it would seem the confusion is owing to neglect on the part of the Talook authorities in having failed to credit the collections to their proper heads. As regards such portion of the old arrears the recovery of which is not open to any doubt, property is in course of being attached and will be sold in due course.

79. The number of cases in which coercive process had to be employed this year was 7,460, and the amount for the recovery of which such measures were adopted was Rupees 1,35,374. The value of property both personal and real attached this year amounted to Rupees 1,53,420, while the sale proceeds of the property actually sold amounted only to Rupees 29,621, or Rupees 4,702 less than the value of property sold last year.

80. Statement No. 9.—Gross Collections and Charges.—The gross collections this year from all sources amounted to Rupees 52,61,927, which gives a gross increase of Rupees 3,34,224 over a gross decrease of 2,26,947, the result being a net increase of Rupees 1,07,277. The increase as already remarked has been derived chiefly from salt. Similarly there is a decrease in the charges incurred this year to the extent of Rupees 1,80,629, against an increase of Rupees 19,643, which gives a net decrease in the charges of the year of Rupees 1,60,986 over the charges of the past Fusly; in other words the per-centage of charges to the collections is Rupees 13¾. If the charges be deducted from the collections, the net revenue of the year amounts to Rupees 45,31,957, or 86¼ per cent.

81. The fluctuations under a few of the heads being somewhat considerable, I will offer a few remarks as to the cause of such increase. Under the head "Refund of Revenue" subordinate to Land Revenue charges, there is a decrease of Rupees 11,702; this is owing to refunds on account of revenue collections in excess of the real demand having been greater last year than this year, consequent on the charges made in Fusly 1273 on Nunjah Bunjer, a portion of which was subsequently remitted under the orders of Government.

82. The increase of Rupees 3,412 under the head of Salaries of Collectors and Sub-Collectors, &c., is owing to there having been two Assistants employed in the District throughout the year, as also to an increase in the deputation allowance paid this year. The increase, Rupees 4,891, under

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the head Huzur and talook establishment, is owing to the establishment, having been paid throughout the year at the higher rate of pay, while in the previous year the enhanced rate of pay was only paid for a period of eight months.

83. The decrease of Rupees 1,04,132 in the charge under the head Abkarry is owing to a large quantity of Columbo arrack having been purchased last year for the purpose of having a stock in reserve so as to render the Government quite independent of the trade, whereas this year there was no occasion for such purchase.

84. The increase of Rupees 2,609 under the head Salt establishment charge, is owing to the pay of some of the Superintendents of the salt stations north of Madras, and of some of the office servants at the Madras Kottar, having been raised this Fusly. The decrease of Rupees 28,772 under the head "Purchase of the salt manufacturer's share," is owing to the manufacture this year having been confined chiefly to the northern pans where the rate of Kudiwaram is considerably lower than the rates prevailing in the southern pans. The decrease of Rupees 12,699 under the head Charges for conveying and storing salt is owing to the nearness of the northern pans where the salt was manufactured this year to Madras and to the consequent cheaper rate at which salt has been transferred to that Kottar. The decrease of Rupees 18,276 under the head of Charges for exporting salt is owing to a falling off in the shipment of salt for foreign ports this year. The increase of Rupees 4,612 under the head " Salt contingencies," is simply owing to the transfer of that amount from the head Charges for conveying and storing salt to which it has hitherto been debited.

85. The usual salt Statements are herewith sent. The chief points regarding the administration of the Salt revenue and the causes for its fluctuation having been explained in the previous part of the report, these Statements call for no particular remark here.

86. The village accounts were examined as usual, and the result though not quite satisfactory shows a great improvement over past years. There were of course many errors and other irregularities in preparing the accounts, for some of which the Curnums were fined. In gross cases Curnums were punished either by suspension or dismissals from office. The Curnums in this District are, as a rule, very illiterate and incompetent, more so than in the other districts with which I am acquainted. The Sub-Collector also comments on the inefficiency of this class. His remarks as regards the performance of the duties by different members of the family in rotation is not, however, applicable to the principal Division of the District, where I learn, it was put a stop to three years ago, when the office holders were all registered and the performance of duties confined to them. Measures will be taken to have this system introduced into the Sub-Division likewise. The Account Department in the Huzoor office has also been managed satisfactorily. The accounts have been closely scrutinized from time to time by the Board's Serishtadar who will be able to bear testimony as to the manner they have been kept during the year.

87. The Returns of landed property rendered by public servants do not exhibit any material fluctuations in their holdings. The only officer that appears to have acquired any landed property during the year is the Tahsildar of Ponnari, and the extent of which is Cawnies 23-4-12, assessed at Rupees 18-11-7. The property is situated in the talook of Ponnari itself. The land appears to be planted with fruit and timber trees of sorts.

88. Quinquennial Statement A, showing the villages held on various tenures and their gross ayacut.—The marginal statement shows the number of villages and hamlets in the District. It will be seen from this statement that the entries as regards extent in square miles of the villages are considerably less than the similar particulars given in the last Quinquennial Returns. The reason of this is that since the last Statement was prepared, 49 villages comprising

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the Striharicottah division were transferred to the Nellore District from the Ponnari talook. The decrease in the number of villages under Ryotwar Settlement is also attributable to the same cause, although some twenty-four villages have been brought under Ryotwar Settlement and two small villages, viz., Hissa Pallaveram and Cowl Bazaar, both of which formed a part of the Pallaveram Cantonment ground once, but have lately been given up by the Military authorities. The reduction of twenty-five villages under rents as compared with the number under similar tenure in 1271 is attributable to twenty-four of the villages under such tenure having been assessed this year, and the property known as Roshanbaugh and Homes' Garden being treated as under Amani management. There is a large increase (159) in the number of hamlets in the District, and which is rather the result of careful scrutiny than any real accession to the number.

89. Enclosure B—Assessed Ayacut of the Village as distinguished from the gross Ayacut including Poramboke—This statement shows the Ayacut of the District Talookwar as distinguishing that belonging to Government from Inam. The total Circar arable Ayacut under the heads "Dry" and "Wet" amounts to Acres 903,400, assessed at Rupees 21,77,940. This is by Acres 3,965 more than the total Ayacut as given in the last Quinquennial Statement of Fusly 1271. This increase has occurred in spite of the forty-nine villages comprising the Striharricottah Division having been transferred to the Nellore District in 1863, and is owing to the assessed Ayacut of the twenty-four villages hitherto let on annual leases and settled this year on the principles of Ryotwary Settlement having a larger Ayacut than the villages made over to Nellore. The dry Ayacut as entered in the above statement is by Acres 117,319 more than the similar Ayacut given in the last Quinquennial Statement, while the Nunjah Ayacut is less by Acres 113,354. These fluctuations are owing mainly to the transfer of Manawari Nunjah lands to the head Punjah, and to the twenty-four villages above alluded to having been settled on the Ryotwary principle and their arable area brought to account in this statement.

90. The large decrease of Rupees 4,50,358 in the assessment of the Nunjah Ayacut, as compared with the assessment given in the last Ayacut return, is attributable, firstly, to the reduction made in Fusly 1272 in the assessment of the highly assessed Nunjah lands; secondly, to the doing away with the distinction which till then was maintained in the accounts as to one and two crop lands; thirdly, to the reduction recently effected in the number of Nunjah rates and restricting them to thirty-four only; and lastly, to the transfer of Manawari Nunjah lands to Punjah with a slight reduction also in their assessment.

91. The extent of land now under occupation is by Acres 157,534, assessed at Rupees 2,57,732, more than the area given in the last Return under "occupation." This increase in the occupied area is owing to no other cause than the high prices which have been prevailing during the last few years. It is also owing in some measure to the fact that the figures given in the last Quinquennial Statement represented simply the actual cultivation, whereas the figures given in this Statement comprise all land entered in the Puttah whether cultivated or not. Deducting the total area under occupation from the total arable ayacut of the District, as shown above, there are still Acres 419,591 unoccupied, or in other words, the ratio of the actual extent of waste to the total ayacut of the District is 46 per cent., or Rupees 38 per cent. of its revenue.

92. Inam Ayacut.—The Inam Ayacut as given in the Statement above referred to, is larger by Acres 773 than the similar ayacut given in the Statement of Fusly 1271. This increase in the total Inam has occured in spite of a falling off in the Nunjah Inam Ayacut to the extent of Acres 316, consequent on the transfer of the Striharricottah division villages to the Nellore District and is attributable to the Inams in the several villages newly brought this year under the Ryotwar Settlement having been brought to account. It may also be said to be due in some measure to excess of land discouraged over the registered area.

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93. ENCLOSURE C—IRRIGATION WORKS.—The only entries that call for remark in this Statement are those about spring channels and private wells. The decrease under the head spring channels is owing to the Striharricottah division which contained a large number of spring channels having been transferred to the Nellore District in Fusly 1272. There is also a deficiency in the number of Government wells which is mainly owing to the wells having been in many cases given over to the ryots to be kept in repair. There is also an increase in the number of private wells which the ryots were induced to sink owing to the uncertainty of the seasons for the last few years.

94. ENCLOSURE D—CENSUS.—The marginal Statement shows houses and population of the District. The census it is hoped may be reckoned as approaching to accuracy. The plan adopted for taking it was strictly in keeping with the Board's instructions. The first day of March was fixed for the purpose, and although Mr. Fane and Mr. Burnell were just then in the midst of Jummahbundy, the former in Trivellore and the latter at Conjeveram, both officers suspended the Jummahbundy work for three days to enable the village officers to be present in their respective villages on the 1st March to take the census of their villages. Large Towns were allotted to Tahsildars, their Serishtadars and Deputy Tahsildars or Revenue Inspectors according to their size and importance. These officers were again made to check the Returns prepared by village Maniagars and Curnums, each by taking at random a few villages, and I trust that these precautionary measures may have caused the Returns to be made with fair accuracy. There is an increase in the population of the District under all classes, aggregating to 1,28,893, or 19 per cent. more than the population as given in the Return of Fusly 1271. The census of the different Cantonment stations and the Jail at Chingleput has also been included in the above Statement.

95. ENCLOSURE E—NUMBER OF RYOTS AND PUTTAHS.—This Statement shows that the number of ryots has risen by 6,978 and Puttahs by 7,031, as compared with the number of Ryots and Puttahs in Fusly 1271, without taking into calculation the bills issued in Madras. There is also a proportionate increase in the agricultural stock notwithstanding the adverse or indifferent seasons which have prevailed these last few years; a result attributable to the increase of wealth, population, and facilities of communication, as well as to the high prices.

96. ENCLOSURE F—RENT ROLL.—The marginal Statement shows the Rent Roll or the gradations of Puttahs held by ryots in the District. It will be seen that the holdings of a majority of the ryots are very small, and that there are but fifty-four Ryots paying more than Rupees 500 and seven only paying upwards of Rupees 1,000.

97. CONDUCT OF PUBLIC SERVANTS.—As I only joined the District within a few weeks of the close of the Fusly, I am evidently not competent to record any opinion as to the conduct of the Public Servants during the year under report.

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98. The Acting Sub-Collector Mr. Burnell's report on the Settlement of the Sub-Division talooks is herewith sent.

SAIDAPET,
18th November 1867.

(Signed) G. THORNHILL,
Acting Collector.

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SUB-COLLECTORATE.

I have the honor to submit the following report of the Annual Settlement operations in the Sub- Division for the past Fusly:—

1. Villages at which the Settlement was made.—I commenced first the Settlement of the Conjeveram talook in February last, and finished in June with Madurantakum, the last talook. The three talooks of the Sub-Division were settled by me. The Settlement of the Conjeveram talook took me thirty-nine days, viz., from the 15th of February to the 25th March, and was done at Conjeveram, Stripermaputur (22nd and 23rd), and Savalimetu (25th). The accounts of this talook were not quite ready when I commenced, hence the delay. The Settlement of the Chingleput talook occupied me twenty-five days, viz., from April 8th to May 2nd, and was conducted at Chingleput (8th to 16th April), and Sadras (25th April to May 2nd). While finishing the Settlement of this talook, I was suddenly summoned to take charge of the District, viz., from May 3rd to the end of the month, and while in charge, I settled part of the Sydapet talook. On my return I had to settle Madurantakum, which took me from the 17th to the 22nd June, and this was done at Karankuzhi from the 17th to the 21st of June, and on the 22nd June at Mamantur. Had I not been occupied at Sydapet I should, as I originally intended, have settled part of the Chingleput talook at Teruporur and Covelong, and visited Cheyur and Uttaramerur for the same purpose in the Madurantakum talook, but the limited time left me on my return to the Sub-Division rendered it necessary to finish the business at once.

2. Variation in the number and tenures of villages.—The past Fusly has been remarkable by the number (11½) of Amani villages brought under the Ryotwar system; in consequence of this, there is a corresponding decrease under the head " Rents for one year, &c."; excepting this, the number and tenure of villages remains the same as last year.

3. Number of Puttahs distributed.—The total number of Puttahs issued this year is 22,419. The substitution of the revised Nunjah rates, and the transfer of Manawari Nunjah, &c., to Punjah, rendered it impossible to use more than 146 old Puttahs. The increase in the number of Puttahs (chiefly caused by the change in the Amani villages) is 2,072. Since Mr. Banbury's remark, in Fusly 1272, on the bad quality of the paper supplied for Puttahs, little improvement has been made. Printing paper (which is now used) is not intended for writing on, and is well adapted to conceal erasures, as it has not a glazed surface.

4. Season and Sanitary state of the District.—As there is no rain gauge at this office, I am unable to give an account of the rain-fall; the account kept in the Talook Offices is worthless. The past season was on the whole a fair one, but at first the south-west monsoon failed. The north-east monsoon was very heavy and caused damage to a large number of tanks. The floods in the Palaur were very high for a long time. I regret to state that at the beginning of the Fusly, cholera raged in Chingleput and some parts of Madurantakum. It prevailed

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throughout the Sub-Division for above three months. Two out-of-the-way villages in the Madurantakum talook (Perunkozhi and Surukozhi) were nearly depopulated. Small-pox has prevailed towards the end of the Fusly in parts of the Conjeveram and Chingleput talooks. As two trunk roads pass through the Sub-Division, it is not difficult to account for the introduction of cholera. For this reason I prevent carts from halting at Chingleput which I find to be a great improvement in many ways. As the Sub-Division has not been selected during the past Fusly for vaccination operations very little has been done. I may state that as a reason for the indifference usually displayed regarding it, that the people assert universally that vaccination is of no use as a preservative against small-pox, and they quote many cases in support of this opinion.

5. Ryots' holdings.—There is an increase in the Ryots' holdings to the extent of 11,345 Acres, assessed at Rupees 24,308, as shown in the following table:—

	Land.	Assessment.
	ACRES.	RS.
Ryots, holdings of last year	2,60,918	7,57,816
Deduct lands relinquished	10,859	18,656
Remainder	2,50,059	7,39,160
Deduct for revised rates	......	3,209
		7,35,951
Add lands newly taken up	22,204	46,173
Total holding	2,72,263	7,82,124
Deduct waste remitted	4,168	14,904
Remaining settlement	2,68,095	7,67,220
Particulars.		
Actual cultivation	2,12,288	6,65,258
Waste charged	55,807	1,01,962

The chief part of the land taken up (viz., 9,865 Acres, assessed at Rupees 23,970) belongs to the former Amani villages; apart from this, therefore, the land taken up is little in excess of that relinquished, viz., Acres 1,480, assessed at Rupees 3,547, which represents the correct increase over last year.

6. Actual Cultivation.—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Punjah	1,07,808	1,18,233	10,425	......
Nunjah	5,25,088	5,47,025	21,937	......
Garden	4,094	......	......	4,094
Total	6,36,990	6,65,258	32,362	4,094
Fasaljasti	51,400	47,447	......	3,953
Teerwajasti	11,530	14,135	2,605	......
Total	6,99,920	7,26,840	34,967	8,047
		Net...	26,920	

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The net increase is Rupees 26,920, which is chiefly caused by the transfer of the Amani villages above referred to. The large increase of Punjah is rather apparent than real; for Rupees 4,094 represents garden land transferred to Punjah, and Rupees 6,477 represents the assessment on Manawari Nunjah transferred to Punjah, and Rupees 4652 represents Punjah of the above-mentioned Amani villages. These three items amount to Rupees 15,223, showing a net decrease as compared with last year of Rupees 4,798. Of the increase under the head Nunjah, Rupees 14,106 represents the Nunjah of the above-mentioned Amani villages; but considering the amount of Manawari transferred to Punjah, and the revision of the Nunjah rates, it will be seen that there is an increase of Rupees 16,703 as compared with last year. Under the head Fasaljasti, the decrease of Rupees 3,953 is accounted for by the failure of the south-west monsoon, which prevented cultivation from being undertaken at the usual time, and also from the more extensive use, for raising a second crop, of water from private wells.

7. Waste charged and remitted.—The amount of waste charged this year is Rupees 1,01,962, being Rupees 60,910 over the amount charged last year as shown in the margin. The excess of Punjah waste charged for Fusly 1276 is chiefly attributable to the new orders discontinuing the usual remission for Veraku fallow land. The amount of Punjah Podugal remission last year was Rupees 26,693. The amount charged on Punjah waste in the former Amani villages is Rupees 2,284, and the assessment on Manawari Nunjah waste transferred to Punjah is Rupees 3,800. The amount charged for Nunjah waste in Fusly 1275 was comparatively small, as very large remissions were made in consideration of the unfavourable nature of the season. The Fusly under review was a good one, particularly in respect of Nunjah cultivation; therefore, as a rule, Nunjah waste was charged, and remission was only granted when it was clearly shown that the land was waste through no fault of the ryot. If I had had more correct information during the Settlement of the shameful state of the irrigation works in the Sub-Division, I should have made very much larger remissions.

	Fusly 1275.	Fusly 1276.	Increase.
	RS.	RS.	RS.
Punjah ...	29,325	66,061	36,736
Nunjah ...	11,727	35,901	24,174
			60,910

Particulars of Remission.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Punjah Podugal	26,693	......	......	26,693
Nunjah Waste	53,081	14.904	......	38,177
Paymalai	174	1,142	968	......
Shavi	16,442	550	.....	15,892
Fassaljasti and Teerwajasti on lands irrigated by private wells	1,485	1,269	......	216
Cowle Remissions	3,176	4,229	1,053	......
Other Remissions	4,418	4,568	150	......
	1,05,469	26,662	......	78,078

8. To deficiency of water remissions on Nunjah, waste to the extent of Rupees 8,103 are to be attributed; this deficiency is owing to the large number of tanks damaged by the last monsoon, and otherwise out of repair. To floods, remissions to the extent of Rupees 6,801 are to be attributed; and this amount is owing to lands (usually cultivated) in the beds of tanks that are in order being entirely covered with water. This remark especially applies to the Chingleput and Madurantakum tanks.

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9. PROGRESSIVE COWLE.—No land was granted under Cowles of this description during the Fusly under review. The following table shows the amount held at present, and the remissions granted during the year:—

	Extent.	Assessment
	ACRES.	RS.
Holding at the commencement of the Fusly .	166	256
Deduct.		
Lands assessed at the full Taram assessment...	109	159
Remaining... ...	57	97
Lands given on Cowle this year	......	.....
	57	97
Cowle remission ...	......	23
Net Beriz	......	74

10. TOPE COWLES.—The following table shows the statistics under this head:—

	Extent.	Assessment.
	ACRES.	RS.
Holding of Fusly 1275	2,253	2,500
Deduct.		
Cowles cancelled in Fusly 1276	360	391
Remaining ...	1,893	2,109
Add.		
Cowles granted in Fusly 1276	1,876	1,526
Total ...	3,769	3,635

The greater part of this land is on the coast line of the Chingleput talook, and has been taken up for the purpose of raising Casuarina plantations. Cowles to the amount of Acres 360, and bearing an assessment of Rupees 391, were cancelled at the Jummahbundy, on information that the conditions of the Cowles had not been complied with.

11. SPECIAL PRODUCTS.—The amounts of special products which are, however, very small are shown in the following table:—

	Sugar-cane.	Cotton.	Indigo.
Acres	7	64	2,039
Assessment...	42	97	3,940

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12. Sundry Sources of Revenue.—There is a net increase in the Miscellaneous items of Rupees 15,818, as shown in the following table. The increase in the cultivation after the Settlement, is owing to the fact that the north-east monsoon was a good one. The increase in the Road Cess is the result of the introduction of Act No. III. of 1866. The decrease under the head of "rents" is caused by the transfer of eleven and half villages to Ryotwar, and the decrease under Jungle Conservancy is in consequence of the practice of renting the jungles having been discontinued, as that system was found to be most destructive to the little jungle that there is in this portion of the District.

Statement of Miscellaneous Items.

	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Cultivation after Settlement	9,133	15,319	6,186	...
Inam Jodi and Quit-rent	4,795	4,863	68	...
Do. Fassal and Teerwa Jasti	3,383	3,576	193	...
Do. Tank Merah	1,717	1,757	40	...
Rents for one year and more than one year	14,835	519	...	14,316
Tree-tax	4,833	5,142	309	...
Road Cess	522	26,104	25,582	...
Jungle Conservancy Fund...	1,227	74	...	1,153
Other Items.	5,823	4,732	...	1,091
Total	46,268	62,086	15,818	...

Abstract showing the gross Land Revenue.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled...	56,502	56,502	......	......
Jodi on Shrotriem and Inam villages.	37,422	37,468	46	......
Ryotwar	7,15,278	8,17,044	1,01,766	......
Miscellaneous	46,268	62,086	15,818	... ..
Total...	8,55,470	9,73,100	1,17,630	......

13. The large increase, Rupees 1,01,766, under Ryotwar is owing to the transfer of the eleven-and-a-half Amani villages, and to the amount of remission granted this year being trifling as compared with last year, and also to a small increase of cultivation. The increase under the head "Miscellaneous items" has already been explained.

14. Demand, Collection, and Balance.—The per-centage of arrears in each talook is shown in the following table:—

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Statement showing the Demand, Collection and Balance.

Items.		Beriz.	Collections.		Balance.		Recommended for Remission.		Remaining to be collected.	Per-centage.		Particulars of Column 9.		
			Within the Fusly 1276.	Up to 30th September 1867.	At the end of Fusly 1276.	Up to 30th September 1867.	In the last year.	In this year.		Columns 2 and 5.	Columns 2 and 9.	Collection suspended.	Zufted.	To be zufted.
1		2	3	4	5	6	7	8	9	10	11	12	13	14
Current...	Permanent...	56,502	41,308	14,099	15,194	1,095	...	...	1,095	...	...	...	982	113
	Shrotriem ...	37,468	28,295	7,121	9,173	2,052	...	464	1,588	...	...	93	601	894
	Ryotwar ...	8,79,130	7,43,527	99,106	1,35,603	36,497	...	3,813	32,684	...	...	3,407	21,785	7,492
	Total ...	9,73,100	8,13,130	1,20,326	1,59,970	39,644	...	4,277	35,367	16	3½	3,500	23,368	8,499
Arrears...	Permanent...	11,468	11,380	40	88	48	...	...	48	...	...	...	48	...
	Shrotriem ...	9,850	7,966	218	1,884	1,666	73	604	989	...	...	...	67	922
	Ryotwar ...	1,03,389	64,151	1,558	39,238	37,680	13,235	8,563	15,882	...	...	2,225	7,357	6,300
	Total ...	1,24,707	83,497	1,816	41,210	39,394	13,308	9,167	16,919	33	14	2,225	7,472	7,222
Total ...	Permanent...	67,970	52,688	14,139	15,282	1,143	...	...	1,143	...	...	...	1,030	113
	Shrotriem ...	47,318	36,261	7,339	11,057	3,718	73	1,068	2,577	...	...	93	668	1,816
	Ryotwar ...	9,82,519	8,07,678	1,00,664	1,74,841	74,177	13,235	12,376	48,566	...	...	5,632	29,142	13,792
	Total ...	10,97,807	8,96,627	1,22,142	2,01,180	79,038	13,308	13,444	52,286	18	5	5,725	30,840	15,721
Particulars of the Talooks.														
Madurantakum		4,29,269	3,28,355	73,843	1,00,914	27,071	3,996	5,867	17,208	23	4	5,137	10,023	2,048
Conjevaram		4,15,779	3,55,721	33,425	60,058	26,633	6,481	5,612	14,540	14	3½	273	6,306	7,961
Chingleput		2,52,759	2,12,551	14,874	40,208	25,334	2,831	1,965	20,538	15¾	8	315	14,511	5,712

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15. From the foregoing Statement it will be seen that the collections are not made as punctually as might be desired, but allowance must be made for circumstances peculiar to the District, viz., the gross inefficiency of the village officers, and because the Village Revenue Officer, the Monigar, renders little or no assistance in the collection of the revenue. A great deal is expected from him, but he does next to nothing, and this is no matter for surprise when it is remembered that the office has no emoluments whatever attached to it. In other Districts, the Monigar does his work because he is paid for it, and certain powers under Act No. II. of 1864 are entrusted to him which is not the case in this District. To compensate for this disadvantage, a temporary establishment, of four zilladars to each Talook, has been employed to render assistance in the collection of the revenue, but such a small establishment falls far short of what is required. The outstanding balance at the close of the Fusly was much larger in the Madurantakum talook than in the others, but this was chiefly in consequence of the late period (June) at which the settlement of that talook was completed. The sum recommended this year to be written off the accounts as irrecoverable is Rupees 13,444-9-9, the particulars of which are shown in the following table:—

Items.	Madurantakum.			Conjeveram.			Chingleput.			Total.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Died	...	...	...	...	...	...	9	8	10	9	8	10
Desertion	...	...	...	...	...	...	28	15	11	28	15	11
Poverty	...	...	...	451	3	9	316	2	8	767	6	5
Loss sustained by fire...	50	1	5	...	...	...	...	...	...	50	1	5
Boundary dispute	0	15	0	11	15	2	...	...	...	12	14	2
Shavi remission after Jummahbundy in Fusly 1275...	4,250	9	1	2,344	13	9	247	10	0	6,843	0	10
Price of land purchased for Government at Revenue sales ...	86	9	0	298	8	2	92	10	9	477	11	11
Road Cess kists of November and December	1,464	11	0	1,411	9	11	937	3	6	3,813	8	5
Other causes	14	3	6	166	6	11	192	3	2	372	13	7
	5,867	1	0	4,684	9	8	1,824	6	10	12,376	1	6
Deduction of Inam quit-rent by Inam Commission	...	...	...	928	0	0	140	8	3	1,068	8	3
Total...	5,867	1	0	5,612	9	8	1,964	15	1	13,444	9	9

16. Revision of Assessment.—The following table exhibits the financial results of the introduction of the revised rates of assessment. The substitution of thirty-four Nunjah rates for the much larger number previously existing is an undoubted advantage, but it will be observed that the extent of relief afforded to the ryots is almost inappreciable, being only Rupees 3,209, which is the net difference between the old and new rates calculated on the holdings of Fusly 1276, and this scarcely gives half per cent. in favour of the ryots. The transfer of Manawari Nunjah to Punjah is very unpopular; the amount under the old rates is Rupees 10,130, and the reduction amounts to Rupees 696; but as there can be no remission in future under any circumstances, the ryots do not regard the change as an improvement.

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Statement showing the financial result of the introduction of the revised rates of Assessment.

	Gross Ayacut.					Deduct holding.					Remaining unoccupied.				
	Extent.	Old Assessment.	New Assessment.	Increase.	Decrease.	Extent.	Old rates.	New rates.	Increase.	Decrease.	Extent	Old rates.	New rates.	Increase.	Decrease.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1. Nunjah irrigable.	147,189	7,33,350	7,30,067	2,198	5,481	107,501	5,66,076	5,63,681	1,551	3,946	39,688	1,67,274	1,66,386	647	1,535
2. Manawari Nunjah transferred to Punjah	43,826	1,61,476	1,51,433	12	10,055	2,753	10,130	9,434	...	696	41,073	1,51,346	1,41,999	12	9,359
3. Lands erroneously classed as irrigable Nunjah transferred to Punjah	1,105	4,192	3,873	...	319	216	961	843	...	118	889	3,231	3,030	...	201
Total...	192,120	8,99,018	8,85,373	2,210	15,855	110,470	5,77,167	5,73,958	1,551	4,760	81,650	3,21,851	3,11,415	659	11,095
									Net...	3,209					

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17. Village and Talook Accounts.—The Village and Talook accounts which were examined by me, were, I found on the whole, kept in the prescribed forms.

Remarks on Public Servants.—I have lastly to make a few remarks respecting the chief public servants in the Sub-Division.

T. Senker Row, the Tahsildar of Madurantakum, has performed his duties in a satisfactory way, and so has the Tahsildar of Chingleput, Vijia Ranga Mudaliar.

The Sub-Magistrates and Serishtadars of the Chingleput and Conjeveram talooks, and the Head Clerk of my office, have pleased me much by their zeal and intelligence.

I can only regret that Sami Naidu, the Tahsildar of Conjeveram, does not use his energy to some useful purpose.

My predecessors have all spoken so strongly respecting the merits of Mr. M. Jordan, the Sub-Division Serishtadar, that I can add very little to what is already on record. I trust it will not be thought out of place if I remark that is to be regretted that his zeal, ability, and integrity, have not been long ago rewarded with a more important post, to which his services give him every claim.

I have, however, to find much fault with village establishments. Of the three districts of whiche I possess some knowledge, Madras is by far the worst off; the system is an utterly bad one, and the men in office are worse. As regards the Curnums, I do not think so entirely inefficient a body of men can be found anywhere else in India; they are ignorant to a degree of accounts, and are almost universally unable to write the English figures. The reason of this is very simple; in every village the Inams set apart for the Curnums are considerable in all, and in some villages extravagantly large; the office has been made hereditary, and division of the work and emoluments allowed. We thus often find a man acting as Curnum once in several years; once in six years is not at all uncommon. As a member of the family must be appointed, it is no use dismissing inefficient men, for the new man keeps those who are turned out, and the same reason prevents the selection of efficient men. The amount of falsification of the accounts by Curnums (as a District Munsiff informed me) is erroneous. In short, though the pay is high, the work is done in the worst possible way.

As for the Talaiyaris, the same remarks apply to a great extent; there is also little doubt that they are in most cases members of gangs of thieves, if not their leaders.

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If the work to be done by the village officers were merely nominal, we might regret the waste of money; but as it is, this is not all; the Curnums accounts are the foundation of the Revenue system, and the consequences of the present vicious system affect seriously the people and the Government.

(Signed) A. C. BURNELL,
Acting Sub-Collector.

(True Copy.)

(Signed) G. THORNHILL,
Acting Collector.

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SETTLEMENT REPORT

OF

NORTH ARCOT.

1. I have the honour to submit my report on the Revenue Settlement of this District for Fusly 1276, (A. D. 1866-67,) with the Annual and Quinquennial Returns comprised in the accompanying list. The former Returns are prepared according to the forms received with the Board's Circular Memorandum of the 14th August 1866, No. 787; the latter on the forms which accompanied their Memorandum of the 1st November last, No. 1,097.

2. Settlement of Talooks.—The Settlement of the District was commenced on the 8th January last by myself at Wandewash, but owing to the remoteness of the talooks from head-quarters, and to difficulties arising out of the sudden removal of the Deputy Collector in charge of the Zemindaries and Chendragherry talook, and the then contemplated transfer of Public Works to the Revenue Department, I was compelled to leave it half finished.

Mr. Barlow's subsequent departure, Mr. St. Clair's short tenure of office, and my own absence on privilege leave, contributed still further to disturb arrangements, and it was not until towards the end of June, and after all the other talooks in the District had been settled, that the Wandewash Jummahbundy was finally wound up by the Acting Head Assistant, Mr. Wilkinson.

In addition to the northern half of Wandewash, the talooks of Chendragherry and Palmanair were settled by myself, and in that of Chittoor, I had the aid of my Assistants Messrs. Martin and Tagg. In the Sub-Division, the talooks of Vellore, Arcot, and Poloor were settled by Mr. Barlow, and Wallajah and Gudiattum with the southern half of the Wandewash talook by Mr. Wilkinson, the then Head Assistant.

The settlement of each talook was conducted within its limits. Statement No. 1 gives the several places at which the Jummahbundy was held.

3. Fluctuation in the number and tenure of Villages.—The variation in the number and tenure of villages is noticed below:—

	Ryotwar.	Shrotriem Inam.				Rented.
		Hereditary.	For three lives.	For life.	Total.	
Number of villages in Fusly 1271 (last quinquennial year)	2,912	113	2	5	120	3
Do. do. 1276	2,926	115	1	4	120	3
Increase	14	2	...	...	...	...
Decrease	...	...	1	1	...	...

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On the abolition of the Moturpha tax, the thirteen purely Moturpha villages in the District (in which some trifling tree-tax is being levied) were transferred to the list of Ryotwarry villages, as also another village which had been deserted, but in which cultivation was renewed to some extent during the year. Hence the increase of fourteen villages observable under head Ryotwarry. There has been no variation in the total number of Shrotriem and Inam villages. The increase and decrease shown in the above abstract, are the result of a change of tenure consequent upon the enfranchisement of those villages by the Inam Commissioner.

There is a decrease of fourteen Ryotwarry villages in Statement No. 1, as compared with the number entered in the Quinquennial Return A. This arises from the circumstance of eleven villages in the Palmanair talook, and three in that of Poloor, having been wholly abandoned during the year; whereas in the previous Fusly, cultivation had been carried on to a small extent.

4. The figures in the margin show the proportion of fresh Puttas to those not renewed or partially altered. Details for each talook are exhibited in Statement No. 1. As noticed in paragraph 4 of my report for Fusly 1275, the form of Putta could only be introduced that year into the talooks of Palmanair, Chendragherry, and Vellore, which were the last to be settled. The Puttas thus far issued held good of course for the year under review; but as the use of the new form had to be extended to the other six talooks named in the margin,* the Statistics upon which I now comment are valueless for purposes of comparison.

Fresh Puttas	1,65,662
Old Puttas—	
Modified by additional entries	8,835
Old Puttas not altered	3,971
	1,78,478

*Chittoor.
Arcot.
Poloor.
Wandewash.
Wallajah, and
Gudiattum.

5. Season and Sanitary state of the District.—There was scarcely a sign of the south-west monsoon until the end of August, and by that time famine and general distress had assumed most alarming proportions.

The cattle had suffered terribly from the long drought, and large tracts of arable land were being thrown up in all directions by the ryots out of sheer inability to cultivate them. Fortunately during the last week of August, the season unexpectedly took a most favourable turn, and there was an abundant and general downpour throughout the District. This was followed by some weeks of showery weather when the north-east monsoon set in about the beginning of October, and was more continuous and abundant than it had been for years.

The tanks dependant on natural drainage and spring and river channels were abundantly supplied, and the Palar, Cheyar, and Ponne rivers flooded from bank to bank filling all the larger reservoirs, supplied from their respective anicuts.

Unfortunately the rain came too late to retrieve the disasters of the first eight months of the year, following as that period did an unfavourable monsoon and a bad harvest in 1865.

6. As I have observed in my Administration Report, the season for cultivating many of the dry grains upon which the agricultural masses depend for food, had already passed, and a large proportion of double crop wet land was lying fallow.

7. The mortality among the cattle had been very great, and the discouragements under which the agricultural classes were labouring when the prospects of the season brightened were so grave, that notwithstanding the stimulous of high prices and an abundant monsoon, the revenues of the District have done little more than recover the low standard of the previous year.

Owing to the disturbance of agricultural operations, caused by the failure of rain in June, July, and the greater part of August, the breadth of land under early wet crop was very limited.

Pulses were sown largely after the rains set in, but suffered so severely from mildew and insect that the yield, especially in horsegram, was not more than half an average crop.

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The later wet crops also suffered in like manner in many parts of the District, and if good and bad be taken together, the general outturn of the Rice harvest fell short of a fair average.

Among the other dry crops, besides Horsegram, which suffered severely from mildew and insect, were Dholl, Cholum, and Ooloondoo; and I never recollect having observed so much disease among the wet celerals as might be seen during the earlier part of the year when the crop was coming into ear.

These results were no doubt in some measure attributable to hasty farming and the impoverished condition of the live stock.

8. The average fall of rain during the last five years, is shown in the subjoined Statement:—

Fusly.	South-east Monsoon.							North-east Monsoon.							Grand Total.
	April.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January.	February.	March.	Total.	
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
1272... ...	·21	1·303	2·51	2·118	3·416	4·74	14·533	4·43	2·129	·123	...	...	·867	8·162	22 295
1273... ...	2·17	1·8	1 8	1·9	3·4	3·9	11·55	4·9	1·1	2·1	...	...	...	7·11	18·66
1274... ...	·1	·4	2·7	3·1	6·5	1·2	12·2	5·5	9·6	·8	...	·1	...	14·20	26·40
1275... ...	1·2	1·6	2·4	2 4	4·2	1·3	13.1	·8	6·5	4·3	...	·1	...	11·7	24·8
1276... ...	...	·4	·3	1·1	·6	3·6	11·4	10·9	2·1	6·7	·3	·2	·1	20·3	31·7

9. The season as might be expected was unhealthy. Cholera, Fever, and Small-pox appeared in all parts of the District; and in Talooks of Chittoor, Palmanair, Gudiattum, Vellore, and Poloor, the two latter diseases were of a peculiarly virulent type.

So fatal indeed was the Fever which broke out in a group of villages in the Chittoor talook, that medical assistance had to be specially procured from Madras. For many weeks the whole resident population was prostrate and unable even to cut the scanty crops which were standing in their fields at the time the disease first broke out.

These villages were of course treated with exceptional indulgence at the Settlement, and large remissions were granted as well in dry as in wet cultivation.

10. The number of deaths from Fever and Small-pox was 7,610, being 4,610 in excess of the figure of the previous year.

The number of deaths from Cholera is reported to have been 8,412, which is a very deplorable increase on the Returns of the preceding year.

The total mortality from all three epidemics is set down at 16,022.

The mortality among cattle was very great. The Returns were probably very imperfect, and do not represent the actual loss. Murrain of every type was prevalent, and in the talooks of Palmanair and Poloor, cattle died in large numbers from thirst and starvation. In the latter of these talooks, it became necessary to make an advance of Rupees 4,000* for the purchase of farm stock.

	RS.
Cows...	11,015
Bullocks	8,122
She Buffaloes	2,542
He do.	2,434
Sheep	16,363
	40,476

* *Vide* Order of Government, dated 15th October 1866, No. 8,924.

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11. Prices.—The subjoined Statement will show that there was a tremendous rise in the prices of all the principal agricultural products, as compared with the quotations of the previous year, and a standard based on the averages of the ten years preceding it:—

Grains.	Average prices for ten years from Fusly 1266 to Fusly 1275.	Fusly 1275.	Fusly 1276.	Increase in Fusly 1276 as compared with the average.	Percentage.	Increase in Fusly 1276 as compared with Fusly 1275.	Percentage.
1	2	3	4	5	6	7	8
Paddy, first sort..	153	187	232	79	51½	45	24
Do. second do..	144	175	218	74	51¼	43	24½
Jonnalu	189	246	371	182	96¼	125	50¾
Sajjalu...	186	241	318	132	71	77	31¾
Raggy...	184	231	321	137	74½	90	38¾
Horse-gram ...	223	290	411	188	84¼	121	41¾

This was of course the natural result of the state of things which I have been describing; and the facilities of export by Railway to the Bellary and Coimbatore markets where prices were also very high, only tended to aggravate and prolong the pressure.

Prices reached their maximum in the local markets between June and September, when the distress was most severe, and have since that fallen slowly but steadily as the season declared itself.

12. Ryots' Holdings.—The proportion of land taken up, as compared with the area relinquished in Ryotwarry holdings, is exhibited in Statement No. 3. Enclosure A. will show that there was a total decrease of 35,408 Acres in the Ryotwarry holding of the year, representing a revenue of Rupees 58,296. Of this amount, Rupees 38,122 pertain to large tracts of dry land relinquished in consequence of the unfavourable aspects of the earlier part of the season:—

		Acres.	Assessment.
Dry ...	Relinquished	48,342	64,208
	Taken up	17,206	26,086
	Difference	31,136	38,122
Wet ...	Relinquished	9,333	50,547
	Taken up	5,061	30,372
	Difference	4,272	20,175
	Ryots' holding in Fusly 1275 ...	6,48,690	18,20,780
	Do. do. in Fusly 1276 ...	6,13,282	17,62,484
		35,408	58,296

Whilst on the subject of Punja relinquishments, I may mention a circumstance which came to my notice during my partial settlement of the Wandewash talook.

The Board are aware that it is a very general practice to cultivate the poorer Punja soils with Varagu, and to leave land so cropped fallow every alternate year.

To evade the dues on such land when left fallow, the ryots of that talook are in the habit of relinquishing it and resuming it in the alternate year when it can again be profitably cultivated.

Such relinquishments, although they must be accepted by the settling Officer, if made before the prescribed date, are merely nominal, as there is a private understanding among the villagers that the continuous occupation of the land will not thereby be disturbed, and that no new applicant will come in the way of the old tenants resumption when the time comes.

The practice is probably not confined to the Wandewash talook, but it is so manifestly demoralizing and mischievous in its tendencies, that I had no hesitation in denouncing it and giving the ryots to understand that such relinquishments would be closely watched, and that land so thrown up, except under the pressure of bad seasons and for other adequate reasons, would not be made over afresh to the former occupant.

The result of this declaration was, that many cancelled their relinquishments and paid the dues on the fallows.

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I mention this rather with a view to elicit a fresh expression of the Board's views on a question which attracted some attention at the time the assessment wa revised in 1857, but which has not, so far as I know, been definitely settled.'

13. The subjoined is a Comparative Statement of Ryotwarry Land Revenue and Remissions during the last two Fuslies:—

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Wet	2,09,526	12,03,914 10 6	2,05,254	11,83,739 9 10	...	...	4,272	20,175
Dry	4,39,164	6,16,865 10 6	4,08,028	5,78,744 3 1	...	...	31,136	38,121
Total ...	6,48,690	18,20,780 5 0	6,13,282	17,62,483 12 11	...	...	35,408	58,296
Add—								
Second crop Assessment	...	52,541 4 6	...	50,872 6 10	...	...	...	1,669
Additional Assessment	...	31,636 1 8	...	49,627 4 2	...	17,991	...	...
Water-tax	...	...	...	...	...	...	...	...
Road Fund	...	33,421 12 2	...	55,836 10 11	...	22,415	...	...
Village Service Fund	...	8,750 5 6	...	8,878 12 11	...	128	...	...
Total ...	...	19,47,129 12 10	...	19,27,698 15 9	...	...	...	19,431
Deduct—								
Remissions...	...	71,879 1 1	...	10,724 10 9	...	...	...	61,154
Road Fund...	...	33,421 12 2	...	55,836 10 11	...	22,415	...	...
Village Service Fund	...	8,750 5 6	...	8,878 12 11	...	128	...	...
Other remissions as particularized in Statement No. 4...	...	1,35,528 6 4	...	1,23,242 8 8	...	...	...	12,286
Total ...	...	2,49,579 9 1	...	1,98,682 11 3	...	...	...	50,897
Balance ...	...	16,97,550 3 9	...	17,29,016 4 6	...	31,466	...	...
Miscellaneous	...	1,33,292 15 10	...	1,41,496 6 10	...	8,203	...	...
Total ...	...	18,30,843 3 7	...	18,70,512 11 4	...	39,669	...	...

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14. From the foregoing Statement it will be apparent that a very large area of land (wet and dry) bearing an assessment of Rupees 58,296, was not cultivated owing to the inauspicious aspects of the earlier part of the season.

Such, however, was the impulse given to agricultural enterprize by the change which took place in the latter part of the season, that, although the area cultivated fell short of that of the previous year, there was still, as may be seen from the entry at the foot of column 7 of the above statement, an increase of Rupees 39,669, on the net Ryotwarry beriz of the Fusly under report.

This result is entirely due to the favourable reaction, produced by an abundant monsoon, which made it possible to charge full rates without hardship to the cultivator.

Thus instead of the decrease of Rupees 35,000, anticipated in my Administration Report, the accounts show an increase of Rupees 31,466, over the revenue of the preceding year.

Vide paragraph 10.

15. In second crop assessment there is, the Board will observe, a decrease of Rupees 1,669; but this is so insignificant when considered with reference to the circumstances of the season already adverted to, that I do no more than note it.

16. The increase of Rupees 17,991 under the head "Additional Assessment," is of course due to the large tracts of dry land brought under wet crop from the superfluous supply of an abundant north-east monsoon.

Although in ordinary seasons the irrigation supplied from private wells will suffice for the requirements of the land situated under them, it will often happen that the cultivator makes use of any available Government water, and thus by his own act renders himself liable to the full extra rate.

17. The item under "Road Fund" shows an increase of Rupees 22,415, but this is far short of the estimated proceeds of the cess at the heavier rates, and with the more extended field of operation opened out by the new Act which came into force from 1st January 1867.

The increase now given is computed on the returns from Ryotwarry villages and other sundry Inams situated in Government villages; but when the statistics from the Zemindaries, Jagheers, Polliems, and Shrotriem villages have been compiled, this figure will no doubt be largely augmented.

Every effort is being made to enforce the early submission of these accounts by the several landholders from whom they are due.

I may here mention that the demand of Road Cess for Fusly 1276 is fixed in proportion to the kistbundi instalments, *i. e.*, at Rupees 2 per cent. upon Rupees 20, being the amount of two kists, viz., those of November and December on the first half of the Fusly, and at Rupees 3-2-0 per cent. upon Rupees 80, the amount of five instalments from January to May inclusive for the second half of the same Fusly.

18. The trifling increase of Rupees 128 under "Village Service Fund" does not call for remarks.

19. The remissions granted during the year amounted to Rupees 10,725. If reference be made to column 9 of the Statement, it will be found that there is the large decrease of Rupees 61,154 under this head.

At the Settlement of some of the talooks, Rupees 134 were specially remitted on dry land.

These remissions were only given on claims which could not have been foreseen, and the sacrifice of Revenue is so insignificant that the Board will probably admit that their previous sanction was unnecessary. In like manner claims for remission on wet land were very sparingly admitted, and indulgence was only shown in cases in which the land had been left waste owing to causes beyond the control of the cultivator.

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Thus the total remissions on wet land was only Rupees 10,591, when, but for the favourable change which occurred in the latter end of August, the surrender of revenue under this head would have been enormous.

20. Of the other kinds of remission particularized in Statement No. 4, and Miscellaneous Items, I shall have occasion to speak further on.

21. Actual cultivation.—The annexed figures represent the area brought under cultivation and the waste charged as compared with similar statistics for the previous year.

Fusly.	Extent.	Assessment.
		RS.
1275	6,30,785	17,48,901
1276	6,11,078	17,51,759
Decrease...	19,707	....
Increase...	....	2,858

Although there is a falling off in the cultivated area, there is an increase in the amount of assessment attributable to a large extent of waste having been charged during the year upon which I am reporting.

22. Waste charged and remitted.—In the annexed Statement are compared the values of Waste Charged and Remitted with the same transactions of the previous year:—

Fusly.	Charged.	Remitted.
	RS.	RS.
1275	1,16,128	71,879
1276	1,08,687	10,725

All "Punjah" waste was charged under the general rule, and in Nunjah, waste was, in the great majority of cases, fairly chargeable under the circumstances of a season which, as already described, left the farmer time to make good to a considerable extent the shortcomings of its earlier months.

23. Sugar-cane, Cotton, and Indigo cultivation.—The following abstract shows the extent and assessment of land cultivated with Sugar-cane, Cotton, and Indigo:—

Fuslies.	Sugar-cane.		Cotton.		Indigo.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1276	6,261	53,706	6,011	12,357	14,709	43,691
1275	6,006	51,213	6,579	12,536	15,836	45,448
Increase...	255	2,493	....	....	....	......
Decrease...	....	....	568	177	1,127	1,757

The Returns show a decrease in the two latter products. This result may generally be set down to the peculiarities of the season, although the state of the markets for both commodities has probably far more to say to it.

Cotton, as I have often remarked, never has been or will become a staple product of the District. It is only grown in small quantities as a mixed crop for local consumption, and all experiments go to show that the people are right in their idea that it cannot be profitably cultivated in the District.

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The falling off in Indigo I can only ascribe to slack demand as the season was favourable for its production. Some of the poorer soils under well-irrigation were planted with sugar-cane, which accounts for the trifling increase shown against the item.

24. The full particulars of remissions granted during the Fusly under report are given in Statement No. 4.

proceed to review *seriatim* the items embodied in this Statement.

25. OCCASIONAL REMISSIONS—No. 1. SHAMLAT BANZAR.—The remission allowed under this head was less by Rupees 1,752 than that of the preceding Fusly, which was largely augmented by the exceptional indulgence which became necessary that year in the Poloor talook.

26. No. 2. SHAVL.—There is the large decrease of Rupees 14,785 under this head. In Fusly 1275 the loss from withered crop, considerable in all the talooks, was, in those of Poloor and Wandewash, particularly heavy.

During the year under report, the supply of water was, with rare exceptions, sufficient to bring the crop to maturity.

27. No. 3. PALANASHTAM, OR LOSS OF PRODUCE.—The increase under this head is Rupees 438. This remission was granted in the group of villages in the Chittoor talook for the special reasons stated in paragraph 9 of this report.

28. No. 4. PANIBOODTHY.—The loss by remission under this head was 544 Rupees in excess of that of the previous Fusly. These remissions were for the most part given in the Arcot talook, where a good deal of land near and within the high water-mark of some of the larger tanks was flooded and could not be cultivated.

29. No. 5. PAYAMALI.—The loss under this head was likewise 117 Rupees above that of the preceding Fusly, and occurred principally in the four talooks named in the margin, where some arable land was damaged too seriously to be restored within the season by flood water and the surplus drainage from tanks.

Gudiattum.
Vellore.
Poloor.
Wandewash.

30. No. 6. COWLE REMISSION.—The decrease under this item of remission is very trifling, (Rupees 18,) and calls for no remark.

31. No. 8. TIRWA CUMMY.—Some wet land under a channel in the Chendragherry talook could not be cultivated owing to the ruinous state of the work, and was, pending inquiry, charged dry rates at a sacrifice of Rupees 33 on the original assessment.

This channel has since been made over to private parties under the terms of the rule.

A trifling item of Rupees 2-3-8 is now entered under this head (Tirwa Cummy), being the difference between the Nunjah and Punjah rates of assessment on the land referred to in the Board's Proceedings noted in the margin, which directs that a dry rate be, for the time being, charged.

14th August 1843.

Under the authority conveyed in the Circular Order, dated 4th September 1863, No. 116, I have permanently transferred the land to "Punjah" after satisfying myself that it has no means of irrigation. The item has thus been finally adjusted.

32. No. 9. BHAGANASHTY, OR FUSSUL CUMMY.—The remission under this head was Rupees 5,143, beyond that allowed in the preceding Fusly. It was principally granted in the Gudiattum, Palmanair, Wallajah, and Vellore talooks, in the case of double crop land which could not be twice cultivated owing to the failure of rain in the earlier part of the season.

All claims for remission under this head were carefully considered and severally dealt with.

33. MISCELLANEOUS ITEMS—CHIKKADPULDI.—The remissions under this item were Rupees 3,174 below those of the year under comparison.

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There will always be some hard cases under this head which, if charged under the general rule, might re-act mischievously on that more hopeful industry which prompts a man to take his chances of the season.

The rule is thus occasionally more honored in the breach than in the observance.

34. EXCAVATIONS FOR TAKING EARTH.—Items Nos. 11 and 12 call for no remark. The increase and decrease under both is very trifling.

35. FIXED REMISSIONS—TARAM CUMMY.—This head of remission disappeared with the general revision of the assessment in 1857.

36. KATTUGUTHA RIYA YATHS, AND NUTHANA DASABUNDHAM.—These items are insignificant and call for no remark.

I am in correspondence with the Collector of Madras and the Officiating Inam Commissioner on the subject of Kandi Row's claims referred to in my last report.

The case will, I hope, be shortly disposed of.

37. ITEMS ALLOWED FROM THE COLLECTIONS OR FROM THE ENTIRE BERIZ OF VILLAGES—SHARE OF SHROTRIEM PROCEEDS.—The decrease of Rupees 35 under this head is very trifling.

38. ALLOWANCE FOR HEADS OF VILLAGES.—Rupees 1,03,285 were paid during the year in remuneration of Village Service Establishments. This item fluctuates with the beriz, and as that was higher in the year under report, the accounts show an increase of Rupees 1,649 in the amount paid under this head.

39. ROAD FUND.—The decrease of Rupees 409 under this head is for the most part merely nominal.

In settling the villages transferred to this from the District of South Arcot, the Road Cess at one Anna per Cawny has hitherto been included in the Taram assessment then fixed, and after the demand so determined had been collected, a sum calculated at one Anna per Cawny was deducted for Road Cess and credited to its proper head of account. But, under the new Act, the Road Cess became a specific demand at 3-2-0 per cent., and is separately collected.

This decrease appertains to the Chitpat talook, which was incorporated with those of Wandewash and Poloor on its transfer in 1860 from South Arcot.

It thus became necessary to deduct from the Taram assessment the amount of the old cess rate included in it.

40. LAND REVENUE, MISCELLANEOUS ITEMS.—The details pertaining to these items are given in Statement No. 5.

41. No. 1. JODI ON SUNDRY INAMS—PERSONAL, SERVICE, DASABUNDHAM.—The total decrease under these heads is Rupees 8,564. A great portion of this consists of quit-rent due upon Inam lands in the Zemindaries of Punganoor and Kungundy which have not been included in the demand.

The collection of outstanding balances under these heads of revenue is still, I regret to say, stationary. To give effect to the arrangements by which the quit-rent *minus* ten per cent. has been included in the Peishcush of these two Estates, accounts had to be prepared to determine the actual demand which would have to be added to the Peishcush.

Vide Government Order, 9th April 1862, No. 799, Revenue Department.

These have been compiled in the offices of the respective Sub-Magistrates so far as they relate to the demand for Fusly 1276, from which time the quit-rent has been transferred and included in the Peishcush. These Statements of Demand for Fusly 1276, however, were completed *after* the Demand, Collection, and Balance Statement for June submitted to the Board was closed and, therefore, the Inam quit-rents of these two Estates were not included in the said Demand, Collection, and Balance Statement. No collections under this head have been made as yet in these two Estates, but the proprietors have been urged to remit the amount to the Huzoor Treasury. These items will be adjusted under their appropriate heads in the accounts of next Fusly.

I should mention that the decrease under these items is somewhat augmented by the exclusion from the year's accounts of certain settlements of quit-rent which the Inamdars concerned have not accepted, but which have been erroneously included in the demand up to last Fusly.

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42. No. 2. TAX ON TREES ON UNASSESSED LANDS.
No. 13. RENT OF GARDENS AND TOPES.
No. 29. RENT OF PALMYRA TREES.
No. 31. RENT ON FRUIT TREES.

The total decrease under these items, amounting to Rupees 108, is so trifling as scarcely to deserve notice. The variation under each item separately considered is merely nominal, and is occasioned by the transfer of the several items to their proper heads in this year's accounts.

This re-distribution could not be effected last year, as the forms were not received in time to be adopted.

43. No. 4. REVENUE FROM RENTED VILLAGES.—The increase of Rupees 100 shown under this head is merely nominal, that amount having been by mistake credited in the accounts in excess.

44. No. 6. LAND CULTIVATED BUT NOT INCLUDED IN THE JUMMAHBUNDY.—The increase of Rupees 27,057 under this head is due to the causes to which I have adverted in my last report.*

* Dated 25th October 1866, No. 314½ paragraph 43.

A Circular was issued calling attention to the Durkhast Rules; but simple as these are, the action of the village and talook authorities is, I fear, so often dilatory and interested that the Ryot very naturally prefers to enter on occupation at the time which suits himself and take his chances of maintaining his footing against all future rivals.

45. No. 7. CONCEALED CULTIVATION.—The current demand under this head was only 8 Rupees, being Bogojasti not brought to account.

46. No. 8. CULTIVATION OF UNCLAIMED INAMS.
No. 10. CULTIVATION OF LANDS BELONGING TO PAGODAS WHERE THERE IS NO WORSHIP.
No. 11. DITTO DITTO CHUTTRUM INAMS.
No. 15. REVENUE FROM REVERTED INAMS.
No. 17. DITTO FROM SEQUESTERED INAMS.

The increase of Rupees 923 under these heads taken together is due generally to a favourable season, and to the additional revenue derived from the Jaghire village of Darmanathy in Wallajah talook, which was attached because the proprietor failed to have it enfranchised under the Inam Rules.

The explanation given in paragraph 42 of this report applies equally to the variations in the several items of which I here speak.

47. No. 9. CULTIVATION OF PORUMBOKE LANDS.—These lands are still entered as Ryotwarry in Statement No. 3, no instructions respecting their embodiment in Statement No. 5 having yet been issued by the Board.

48. No. 16. COLLECTION FROM VILLAGE SERVICE INAMS FOR OFFICES VACANT.—Under this head there is a trifling increase of Rupees 20 over the figure of the previous Fusly.

49. No. 18. REVENUE FROM HILL VILLAGES.
No. 19. REVENUE FROM LANDS ON THE SIDES AND SLOPES OF HILLS.

The increase of Rupees 154 in these items is the natural result of a more abundant rainfall in the highland tracts of the Vellore and Poloor talooks.

50. No. 20. REVENUE FROM BOUNDARY LANDS IN DISPUTE.—This item of revenue is entered under the head "Ain Ryotwarry" in Statement No. 3. I have nothing to add to the remarks made on this item in paragraph 49 of my last report.

51. No. 21. REVENUE FROM LANDS ASSESSED AT FAVOURABLE RATES.—This increase of Rupees 701 is occasioned by the transfer of the entire assessment payable on some permanent putta lands from Statement No. 3 to No. 5 under this head.

52. No. 40. COMMISSION ON THE SALE OF DISTRAINED PROPERTY ATTACHED FOR ARREARS OF LAND REVENUE.—The decrease of Rupees 2 calls for no remark for the reasons given in paragraph 51 of my last report.

53. No. 43. REVENUE FINES.—There is an increase of Rupees 797 under this head. The amount is principally made up of fines imposed on Monigars and Curnums for petty neglects of duty, and omission to send in the periodical Returns.

54. No. 44. SAVINGS AND REFUNDS.
No. 45. EXCESS COLLECTION OVER THE DEMAND.

The decrease under these items is Rupees 303.

55. No. 46. WATER TAX ON ZEMINDARI, INAM, &c., LANDS.—The decrease of Rupees 1,672 is consequent on the favourable character of the season, which made such land independent of other than its own regular means of irrigation.

56. No. 47. QUIT-RENT ON BUNGALOWS AND GARDENS.—This decrease of Rupees 381 is nominal, and is made up of items which find place under other heads in this year's accounts.

57. No. 51. OTHER ITEMS.—The causes of the decrease of Rupees 9,903 under this head are explained in detail in the Memorandum which accompanies this report.

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58. SUNDRY SOURCES OF REVENUE.—These are shown in comparison with the figures of the preceding Fusly in the subjoined abstract:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	2,92,155	2,92,155	...	...
Miscellaneous	93	220	127	...
Total	2,92,248	2,92,375	127	...
License-tax	...	*7,381	7,381	...
Miscellaneous	...	...	...	...
Total	...	12,472	12,472	...
Stamps	94,413	1,05,503	11,090	...
Miscellaneous	3,380	5,091	1,711	...
Total	97,793	1,10,594	12,801	...
Grand Total	3,90,041	4,10,350	20,309	...

* This does not include the collections in the month of May, amounting to Rupees 736, which is omitted from the Demand, Collection, and Balance Statement, but which will be credited to Miscellaneous in the next year's accounts. The figures 7,381 is entered for the purpose of making the amounts correspond with the demand.

59. The increase under Abkarry is trifling, and calls for no remark.

60. STAMPS.—The increase in this item of revenue is due to the operations of Act No. XXVI. of 1867, Schedule B.

61. LICENSE-TAX.—This addition to the general revenues of the country is created by Act No. XXI. of 1867.

62. The particulars of revenue derived from all sources are shown in the following Statement:—

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	5,00,211	4,99,819	...	392
Not permanently settled	...	...	...	...
Quit-rent on Shotriem and entire villages	22,728	22,549	...	179
Ryotwar	16,97,550	*17,29,005	31,455	...
Miscellaneous items	1,33,293	1,43,499	10,206	..
Total	23,53,782	23,94,872	41,090	...
Abkarry	2,92,248	2,92,375	127	...
Salt	...	...	...	...
Sea Customs	...	...	...	...
License-tax	...	7,381	7,381	...
Stamps	97,794	1,10,595	12,801	...
Grand Total	27,43,824	28,05,223	61,399	...

* This should be 17,29,016 including 11 Rupees which by oversight was omitted from the demand in Gudiattum talook. This amount will be shown under Miscellaneous in the next year's accounts.

63. There is a decrease of Rupees 394 in the Peishcush of the Calastri Zemindary, and an increase of Rupees 2 in that of Carvetnugger. The former represents the deduction made from the Peishcush under the Government Order noted in the margin. The latter is the assessment of a C. class land relinquished by the Railway Company.

15th January 1867, Revenue Department.

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64. There is a decrease of Rupees 179 under the head "Quit-rent on Shrotriem, &c., entire villages." Of this 100 Rupees pertain to the Jodi of three Shrotriem villages which were temporarily attached in the Palmanair talook. The receipts from these villages were, whilst they were under attachment, carried to Miscellaneous instead of a proportion equivalent to the full Jodi being credited to that head (Jodi, and the balance only to "Miscellaneous." It has been pointed out to the Tahsildar that the quit-rent should have been shown both under Demand and Collection, and the difference between actual receipts and the amount of Jodi only have been carried to "Miscellaneous." Thus the decrease in question is merely nominal. Of the balance remaining (79 Rupees) 74 Rupees pertain to Devastanum Roosoom and Caval Kandayem due upon an entire Inam village in the Gudiattum talook. This has been transferred to Miscellaneous, as no Jodi is collected in this village, which was originally granted for Religious Service. If the Board, however, think that the item would more properly be shown under Jodi, the transfer will be made in next year's accounts.

The balance of Rupees 5 is the reduction made by the Officiating Inam Commissioner in the quit-rent of a Shrotriem village in the Wallajah talook.

65. The increase of Rupees 31,445 under Ryotwarry, is consequent on extended cultivation.

66. The increase of Rupees 10,206 under Miscellaneous, arises from the causes mentioned in paragraphs 40 to 57 of this report.

67. I need not here touch upon the other items embodied in the above abstract, as they have already been noticed.

68. I subjoin an abstract table in which the receipts under all items are brought into comparison with the Statistics of the preceding Fusly.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue.								
Permanently settled	1,40,241	3,40,398	4,80,639	1,59,783	3,70,776	5,30,559	49,920	......
Jodi on Shrotriem, &c., villages	5,957	14,716	20,673	8,024	18,759	26,783	6,110	......
Ryotwar	2,49,534	14,61,622	17,11,156	2,05,950	14,94,761	17,00,711	......	10,445
Miscellaneous ...	65,900	60,984	1,26,884	56,349	75,811	1,32,160	5,276	......
Total...	4,61,632	18,77,720	23,39,352	4,30,106	19,60,107	23,90,213	61,306	10,445
Abkarry	34,433	2,51,639	2,86,072	40,608	2,53,416	2,94,024	7,952	......
Salt	......	......	......	......	......	......	......	......
License-tax	......	......	......	......	8,117	8,117	8,117	......
Sea Custom	......	......	......	......	......	......	... ..	......
Land Custom......	......	......	......	......	......	......	......	......
Stamps	......	97,794	97,794	......	1,10,594	1,10,594	12,800	......
Grand Total...	4,96,065	22,27,153	27,23,218	4,70,714	23,32,234	28,02,948	90,175	10,445

69. Permanently settled.—The increase is partly attributable to the circumstance of a portion of the demand of Fusly 1275 outstanding against the Zemindary of Carvetnugger and other Polliems having been paid in this Fusly, and partly because the Peishcush of the Arni Jaghire for Fusly 1276 was received at the Treasury within the Fusly instead of at the beginning of the ensuing year as is ordinarily the case.

70. Jody on Shrotriem, &c., villages.—This increase is due to the more regular collection of current revenue and a fuller realization of outstanding arrears.

71. Ryotwar.—This decrease arises from the unfavourable character of the earlier part of the year which rendered it necessary to suspend the operations of Act No. II. of 1864 in the more famine stricken parts of the District. The assessment, &c., of waste land taken up for cultivation without formal application has been credited to this head, and hence has arisen the increase.

72. Abkarry.—The increase in this item is caused by the renter having made some large payments in reduction of arrears outstanding against him.

73. {License. / Stamps.} —These two items explain themselves.

74. Statement No. 8 exhibits arrears pertaining to previous Fuslies. Those items which call for explanation are abstracted in the following Statement for the purpose of easy comment:—

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Statement showing the recoverable, irrecoverable, and doubtful arrears, Fusly 1276, North Arcot.

Fusly.	Outstanding balance at the close of Fusly 1276.	Amount collected up to September 1867.	Balance.	Particulars of Column 4. Recoverable. Property attached.	Recoverable.	Recoverable. Total.	Doubtful.	Irrecoverable. Recommended for remission in last Report.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwary.								
1268	6 4 7	... ...	6 4 7	... ...	... ...	... ...	... ...	6 4 7
1269	359 5 1	6 1 0	353 4 1	126 3 3	123 9 11	249 13 2	2 6 3	79 10 11
1270	950 15 8	8 6 0	942 9 8	549 7 3	148 15 8	698 6 11	2 6 3	204 0 5
1271	1,908 11 5	44 5 6	1,864 5 11	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

Statement showing the recoverable, irrecoverable, and doubtful arrears, Fusly 1276, North Arcot.

Fusly.	Particulars of Column 4. Irrecoverable. Deduct. Since collected	Deduct. Transferred to Miscellaneous from Ryotwarry.	Deduct. Total.	Balance.	Recommended for remission this year. Balance included in demand.	Recommended for remission this year. Balance not included in demand.	Recommended for remission this year. Total.	Total of Columns 13 and 16. Balance included in demand.	Total of Columns 13 and 16. Balance not included in demand.	Total of Columns 13 and 16. Total.

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Total. Estimated value.	Total. Value actually sold.
12	13
3,826	4,342
1,524	2,517
5,350	6,859

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64. The
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	10	11	12	13	14	15	16	17	18	19
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Ryotwarry.										
1263...	... ...	... ...	... ...	6 4 7	... ...	... ...	... ...	6 4 7	... ...	6 4 7
1269...	... ...	*0 6 7	0 6 7	79 4 4	21 12 4	... ...	21 12 4	101 0 8	... ...	101 0 8
1270...	... ...	... ...	... ...	204 0 5	37 12 1	6 3 4	43 15 5	241 12 6	6 3 4	247 15 10
1271...	1 0 2	... ...	1 0 2	495 6 7	390 13 2	... ...	390 13 2	886 3 9	... ...	886 3 9
1272...	1 3 10	... ...	1 3 10	1,638 15 9	1,366 3 3	... ...	1,366 3 3	3,005 3 0	... ...	3,005 3 0
1273...	10 1 0	... ...	10 1 0	4,425 15 5	1,002 13 10	... ...	1,002 13 10	5,428 13 3	... ...	5,428 13 3
1274...	1,141 9 4	... ...	1,141 9 4	3,656 0 11	1,385 9 11	... ...	1,385 9 11	5,041 10 10	... ...	5,041 10 10
1275...	... ...	... ...	... ...	... ...	10,869 11 2	3 14 7	10,873 9 9	10,869 11 2	3 14 7	10,873 9 9
Total...	1,153 14 4	0 6 7	1,154 4 11	10,506 0 0	15,074 11 9	10 1 11	15,084 13 8	25,580 11 9	10 1 11	25,590 13 8
Miscellaneous.										
1263...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
1268...	... ...	... ...	... ...	... ...	12 3 5	... ...	12 3 5	12 3 5	... ...	12 3 5
1269...	... ...	... ...	... ...	0 6 7	84 9 8	... ...	84 9 8	85 0 3	... ...	85 0 3
1270...	... ...	... ...	... ...	... ...	196 10 7	... ...	196 10 7	196 10 7	... ...	196 10 7
1271...	... ...	... ...	... ...	397 12 0	141 7 2	... ...	141 7 2	539 3 2	... ...	539 3 2
1272...	11 13 1	... ...	11 13 1	500 0 2	70 9 8	... ...	70 9 8	570 9 10	... ...	570 9 10
1273...	9 6 6	... ...	9 6 6	128 6 11	128 5 2	... ...	128 5 2	256 12 1	... ...	256 12 1
1274...	4 4 8	... ...	4 4 8	1,152 1 8	2,130 15 11	... ...	2,130 15 11	3,283 1 7	... ...	3,283 1 7
1275...	... ...	... ...	... ...	... ...	1,703 12 6	... ...	1,703 12 6	1,703 12 6	... ...	1,703 12 6
Total...	25 8 3	... ...	25 8 3	2,178 4 9	4,468 10 1	... ...	4,468 10 1	6,647 5 5	... ...	6,647 5 5
Shrotriem Jodi.										
1271...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
1272...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
1273...	... ...	... ...	... ...	0 8 0	... ...	... ...	... ...	0 8 0	... ...	0 8 0
1274...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
1275...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...	... ...
Total...	... ...	... ...	... ...	0 8 0	... ...	... ...	... ...	0 8 0	... ...	0 8 0

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	RS.
Ryotwarry	33,353
Miscellaneous......	24,437
	57,790

75. The recoverable arrears noted in the margin, which have been accumulating from Fusly 1268 up to 1274, pertain principally to the Gudiattum, Arcot, and Wallajah talooks. Property has already been attached to the value of 27,638 Rupees of this amount; and steps are being taken to realize the remaining balance. The state of the collections during the year under report contrasts favourably with that of the preceding Fusly.

Rupees 392.

76. A large proportion of the arrears of Shrotriem Jodi, is due in a village in the Arcot, talook. This village is still under attachment, and measures are being taken to realize the dues on it.

77. The arrears under "doubtful" are for the most part connected with boundary and such like disputes, which I shall endeavour to bring gradually to a final settlement.

78. The amount of irrecoverable balances recommended in my last report to be written off the accounts is entered in Column 9 of the Statement. Subsequent collections and items transferred to these heads of accounts are shown in Columns 10 and 11 respectively. If the total of these two items be deducted from the amount recommended to be written off, there will remain the net balance exhibited in Column 13. The amount to be written off this Fusly finds place in Column 19.

The figures entered in Columns 15 and 18 do not appear under "Balance" in the Demand Collection, and Balance Statement, as there have been some intermediate receipts in items recommended to be written off which have been credited to collections, and other sums have in like manner been credited to recoverable arrears. The Tahsildars will now be instructed to collect all balances still due, and to report in what cases refunds will have to be made.

The details of the sums entered in Column 19, are given in a separate Memorandum which accompanies this report.

I beg that I may be authorized to write these sums off the accounts. The Ryotwar and Miscellaneous arrears are shown separately, as far as Talook Statistics enable me so to classify them.

79. Enclosure A. in Statement No. 8 will show to what extent coercive measures were employed in the realization of the revenue during the year. The subjoined abstract shows the general results :—

Divisions.	Process issued.			Estimated value of property attached.			Property sold.					
							Land.		Personal property.		Total.	
	Number of villages.	Number of Ryots.	Accounts of arrears.	Land.	Personal property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
1	2	3	4	5	6	7	8	9	10	11	12	13
Principal Divisions..................	996	14,361	89,043	14,145	7,834	21,979	3,444	3,845	382	497	3,826	4,342
Sub-Divisions	869	17,996	1,02,921	10,294	8,904	19,198	1,324	2,140	200	377	1,524	2,517
Totol...	1,865	32,357	1,91,964	24,439	16,738	41,177	4,768	5,935	582	874	5,350	6,859

The increase in the number of processes is the natural consequence of a more rigorous application of the Revenue Recovery Act. The Act was more or less inactive during the earlier part of the season when distress was prevalent, but the decrease in the value of property actually sold under it shows that the dues were largely paid up as soon as the land was attached.

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80. Statement No. 9 shows the gross collections and charges of the District during the year.

As the particulars relating to the increase or decrease in collections are given in the Statement embodied in paragraph 68 of this report, I proceed to review the charges.

81. The increase of Rupees 4,783 under "Refunds of Revenue," is in a great measure consequent upon the Order of Government, quoted in the margin of paragraph 63, which directs that the amount of Cattle fines levied in the Zemindary of Calastry, be refunded to the Zemindar.

	Rs.
Salary of Collector, Sub-Collector, &c.	...13,637
Tent and House-rent allowance of do.	.. 3,033
	16,670

82. The decrease of Rupees 16,670 in these items, is explained by the fact that the salary of my permanent Head Assistant, Mr. Price, is not disbursed in this District.

83. The increase of Rupees 6,776 under Huzoor and Talook Establishments is caused by the augmentation of the salaries paid to certain servants, under the sanction conveyed in the Proceedings of Government noted in the margin.

12th Sept. and 28th Nov. 1865, Nos. 2,184 and 2,940.

84. The decrease of Rupees 478 under "Saderward," and of Rupees 108 under "Medical Charges," is too insignificant to call for remark.

85. There is an increase of Rupees 5,132 under heads "Contingencies" and "Miscellaneous" consequent on the purchase of Office furniture and Extra Tentage paid to the Covenanted Officers of the District.

86. Commission or Discount to licensed Stamp Vendors.—A more active sale of Stamps under the operations of Act No. XXVI. of 1867 explains the increase under these items.

87. A Statement showing the extent, assessment, &c., of land transferred from wet to dry rates during the year owing to the want of means of irrigation will be found among the enclosures.

All well Nunjah land has now been transferred to a Punjah class under the terms of the Order of Government communicated with the Board's Proceedings noted in the margin.

26th January 1866, No. 641.

The sacrifice of revenue which has resulted from this reclassification is shown in the subjoined table:—

Extent.	Nunjah Assessment.	Punjah Assessment as now fixed.	Difference.
K. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
3,620 2 10	26,552 10 4	9,603 7 8	16,949 2 8

During the Settlement of Chendragherri talook it came to my notice that in some cases the transfer of land from a wet to a dry class had not been made in accordance with the terms of the Board's instructions.

Dated 26th January 1866, No. 641.

This and the other Tahsildars were, therefore, instructed to have such holdings inspected afresh and to submit a statement showing the results of this further inquiry. Until this verification of the account has been fully completed, the figures in the last column of my table cannot be accepted as representing exactly the sacrifice of revenue entailed by this reclassification of land irrigated from wells.

The latter part of the Government order, which relates to dry land irrigated by the means and appliances therein described, has been fully carried out, and the anticipated sacrifice of revenue derived from water rates is shown in the margin.

9th January 1866, in Board's Circular, No. VI. of 1866.

Rupees 666.

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88. Topes.—A statement showing the year's results is herewith enclosed. A greater breadth of land was, it will be seen, taken up during the year for the formation of topes, but this form of agricultural enterprize must, as already observed, be of slow and gradual growth even under the most favourable conditions.

89. Lands acquired by Public Servants.—A Statement in the prescribed form showing the landed property acquired by public servants during the Fusly will be found among the enclosures.

90. Huzoor Account.—As remarked in my last report, the business in the Account Department is conducted on sound principles, and is in accordance with the Rules laid down for its direction.

Occasional changes in the minor details of the system are of course inevitable, and produce some temporary derangements; but I am satisfied that the method of accounts observed in this office is, on the whole, both as respects their careful preparation and punctual submission, creditable to the management and industry of the intelligent officer who more immediately directs the department.

91. Talook and Village accounts.—The accounts of the talooks settled by myself were examined, and were, on the whole, found to be neatly and regularly kept.

Some omissions in respect to the use of the prescribed forms and errors came under notice, but these did not affect the main principles. An absolute conformity in practice with the Talook and Village Manuals is in fact no longer possible under the changes which have taken place in the general system of account since these manuals were first distributed.

92. I have already adverted to the Quinquennial Return A, and have only to mention with reference to the Board's observations in paragraph 7 of their Circular, dated the 19th March 1862, No. 1,846, that the distinction now made between villages and hamlets is the same as that observed in the Settlement Report of Fusly 1271.

93. Agricultural Stock.—Quinquennial Return E.—In the subjoined Abstract Statement are shown the agricultural statistics of the District:—

Ryots.			Puttahs.				Cattle.			
Mirassidars.	Payakar or under-tenants.	Total.	Single.	Joint.	Total.	Ploughs.	Ploughing Cattle.	Cows.	She Buffaloes.	Sheep.
1,46,243	86,126	2,32,369	1,33,218	45,250	1,78,468	1,08,047	2,36,488	1,73,161	45,970	3,61,388

The total number of Puttahs shown in column 7 of this abstract will be found classified in Statement F, showing the Rent Roll of the District. From this the Board will find that some two-thirds of the agricultural section of the population pay Land-tax of Rupees 10 and under, and that the proportion of those paying upwards of Rupees 30 is only one-eighth.

94. There has been no variation in the price of farm stock since the last Quinquennial Returns were taken. The ordinary breed of the District miserably small and degenerate, and nearly all the finer cattle brought to market came from the Mysore and Salem country. I have commented elsewhere on the unusual mortality which prevailed during the year among the cattle in the more suffering parts of the District, but should not omit to notice the success which attended Mr. Thacker's treatment in the places which he was able to visit.

95. Statement D. exhibits the population and number of houses. The general results are abstracted in the subjoined Statement, and shown in comparison with last Quinquennial Statistics.

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Fuslies.	Houses.				Hindus.			Mahomedans.			Christians.			Total.			Particulars of	
	Storied and terraced.	Tiled.	Thatched.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Adults.	Children.	Total.	Agricultural.	Non-agricultural.
1276 ...	7,710	34,197	2,75,848	3,17,765	11,49,765	5,57,791	17,07,556	48,552	25,892	74,444	3,173	1,961	5,134	12,01,490	5,85,644	17,87,134	12,79,864	5,07,270
1271 ...	8,355	32,171	2,50,803	2,91,329	10,61,996	5,16,357	15,78,353	47,095	24,617	71,712	2,802	1,690	4,492	11,11,893	5,42,664	16,54,557	11,82,099	4,72,458
Increase.	...	2,026	25,045	26,436	87,769	4,14,341	1,29,203	1,457	1,275	2,732	371	271	642	89,597	42,980	1,32,577	97,765	34,812
Decrease.	645	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

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96. As directed, the census was taken on the 1st March last. Messrs. Wilkinson and Spedding, and some of the Tahsildars and Sub-Magistrates, tested the accuracy of the Statistical Returns of certain towns and villages selected at random. The variation in the results thus obtained was very trifling, and the Returns may, therefore, be accepted as, on the whole, tolerably accurate and reliable.

The Returns thus compiled show that the population which at last census was 1,650,000 (one million six hundred and fifty thousand), has increased during the period now under report to 1,780,000, (one million seven hundred and eighty thousand.) The quinquennial increase has thus been 130,000, (one hundred and thirty thousand), being an annual average of 26,000, or 15¾ per *mille*.

The increase occurs in the Returns relating to the agricultural part of the population, a fact which may be accepted as a gratifying proof of the benefits of recent fiscal reforms.

The falling off in the number of the non-agricultural population is probably in a great measure due to a considerable proportion of those so classified in last Returns having intermediately become agricultural.

97. Sources of irrigation.—Quinquennial Return C.—The various sources of irrigation in the District are particularized in Return C., of which the following is an abstract:—

Description of the Sources of Irrigation.	Circar.		Private.		Dasabandum.	
	In repair.	Out of repair.	In repair.	Out of repair.	In repair.	Out of repair.
1	2	3	4	5	6	7
Tanks...	2,213	305	120	17	954	107
River Channels... ...	446	55	25	3	65	6
Spring do.	473	184	40	7	52	4
Anicuts	132	35	1	1	11	3
Wells...	.. ...	......	61,645	6,746	213	22

In the number of private tanks and river channels, compared with the Returns of Fusly 1271, there is some trifling increase. In that of wells the increase is more considerable. I need scarcely remark that this increase in the number of wells is the natural result of the liberal policy of late years, which renounces all State rights in such agricultural property and exempts dry land irrigated from wells from all additional taxation.

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98. The subjoined Statement shows the extent of arable land and its revenue under the Palar, Cheyar, and Ponne anicuts, and the three great tanks of the District, those of Cauveripauk, Mamandoor, and Chadiperi:—

Principal sources of irrigation.	Number of tanks.	Number of villages.	Total Ayacut.		Cultivation.	
	Tanks.	Villages.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7
Ponne anicut with Subsidiary channels feeding tanks.			ACRES.	RS.	ACRES.	RS.
In Chittoor talook	12	6	1,009	5,881	860	5,199
Wallajah talook	49	46	7,909	35,674	5,975	32,031
Gudiattum talook	3	3	416	2,369	361	1,967
	64	55	9,334	43,924	7,296	39,197
Palar anicut with channel feeding tanks.						
In Wallajah talook	30	28	9,081	48,834	8,414	48,171
Arcot talook	80	63	8,974	48,846	7,426	40,555
	110	91	18,055	97,680	15,840	88,726
Cheyar anicut with channel feeding tanks.						
Wandewash talook	42	42	4,451	27,173	3,988	24,825
Cauveripaukum	1	39	6,034	32,022	5,221	32,181
Mamandoor tank	...	18	3,078	21,299	2,935	20,473
Chediperi tank	1	11	1,548	10,477	1,472	9,928

99. The channel works connected with the three anicuts have been considerably extended and improved of late years.

It is a question for the Professional Department to determine how far the distribution of water at these several anicuts can be further sub-divided with advantage. My own opinion is, that the Ponne and Cheyar anicut systems do not admit of much additional development, and that any further expenditure in this direction should be principally confined to completing the net work of channels from the Palar anicut on the south bank of the river.

100. The number of ruined tanks made over to private capitalists during the year under report, is shown in the following Statement with all the particulars required in the concluding part of paragraph 5 of the Board's Circular Memorandum noted in the margin:—

14th August 1866, No. 787.

Talook.	Name of village.	No. of tanks made over.	Total Ayacut.			Remarks.
			Extent.	Taram assessment.	Assessment at 2½ Rupees per acre.	
			ACRES.	RS.	RS. A. P	
Chendragherry	1. Chendragherry	1	82	107	73 10 1	* This tank has no registered Ayacut made over on condition of 2½ Rupees being paid on Punja lands that may be irrigated by it.
	11. Ayral	1	4	13	10 0 0	
Palmanair	Chennagollapalli	1	4	21	10 0 0	
	115. Guvalaconipatti*	...	...	...	... ...	
Poloor	95. Arunagherri Mangalum	2	84	467	192 9 8	
	Total	...	...	...	... ...	

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The results thus far are not promising, but the unfavourable character of the seasons during a series of years has naturally discouraged capitalists from embarking in such costly and precarious undertakings.

Dated 23rd October 1866, No. 1,064.

101. The Circular Memorandum noted in the margin directs that the two items of which I have just been speaking (sources of irrigation and ruined tanks) shall be noticed in every Settlement Report. In the absence of any specific instructions on the point, I have given these items a separate place in this report.

102. Quinquennial Return B.—Return B. shows in detail the Ayacut and the proportion under cultivation up to the close of Fusly 1276.

103. In the subjoined Abstract Statement, the statistics of Fusly 1271 are compared with those of Fusly 1276:—

AYACUT.						
Fusly.	Dry.		Nunjah.		Total.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1276	7,75,077	10,38,674	2,49,784	14,11,485	10,24,861	24,50,159
1271	7,37,889	10,10,792	2,49,531	14,35,336	9,87,420	24,46,128
Increase...	37,188	27,882	253	...	37,441	4,031
Decrease...	...	...	...	23,851	...	...

The increase in extent and assessment of dry land shown in Columns 2 and 3, and the decrease in the corresponding Columns 4 and 5 under wet cultivation, are due in some degree to the recent transfer of all land irrigated from wells from wet to dry rates of assessment, as also to the gradual appropriation of unassessed waste for cultivation.

104. The Settlement Report of the Sub-division is herewith forwarded.

105. Remarks on the conduct of the Subordinate Officers.—Mr. Comyn only joined the District on the 7th June 1867, and did not therefore take any personal part in the Settlement.

Mr. Comyn has all the qualifications of a good Revenue Officer, and will, I feel sure, manage his division with ability and success.

Mr. Wilkinson left the District temporarily after having taken an active part in the Settlement.

I have to acknowledge his ready co-operation in all matters, and to express my satisfaction at the manner in which he managed the talooks more directly under his charge.

I have noticed elsewhere in this report the assistance I received from Mr. Martin before his removal, on promotion, to another District.

Mr. Tagg continues to merit my confidence and good opinion.

He has already acquired that practical acquaintance with business which quite fits him for a separate charge.

Mr. Gibson rendered me much valuable and ready assistance in connection with famine works and other remedial measures. His general work evinces a sound judgment and good business qualifications.

Mr. Hewetson, the Deputy Collector in charge of the Zemindary Tracts, is probably not equal to the responsibilities of that somewhat difficult and delicate post. That charge might with much advantage be placed under the management of Mr. Gibson or Mr. Lee Warner (when relieved) and Mr. Hewetson be more suitably and safely employed on the general staff of the District.

The Deputy Collector in charge of the Treasury continues to give me every satisfaction. He is a good man of business, and an intelligent promising officer.

I am glad, in continuation of former remarks, to make favourable mention of my Serishtadar's services.

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My office establishment generally have given me satisfaction.

The changes which have taken place during the year in the grades of Tahsildar and Sub-Magistrate will all contribute to the more effective administration of the District.

CHITTOOR, (Sined) J. D. ROBINSON,
8th November 1867. Collector.

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SUB-COLLECTORATE.

I have the honour to forward the usual Annual Report on the Settlement of the Sub-Division for Fusly 1276.

I joined the District on the 7th June 1867. Previous to this, the talooks of Arcot, Vellore, and Polur had been settled by the late Sub-Collector Mr. Barlow, and half of the Wandewash talook by yourself; the other half remained unsettled until the 20th June, when it was, by your direction, taken up and completed by the late Acting Head Assistant, Mr. Wilkinson, in consequence of my having proceeded to Chittoor to take charge of the principal division during your absence on privilege leave.

The settlement was made at two stations in each talook except Polur. The names of these stations, the time occupied for the settlement, and the number of Puttahs distributed, are all given below:—

Talooks.	Stations.	Time occupied for settlement.	Number of Puttahs distributed.
Arcot	Kusba Arcot, Dusi	36 days.	22,558
Vellore	Allapuram, Kaniyambadi	22 do.	27,521
Polur	Vallur	19 do.	17,772
Wandewash	Kusba Wandewash, Seesamongalam	18 do.	23,842

The number of villages in each talook and their tenures are entered below. They are the same as last year:—

Talooks.	No. of Villages.	Tenure.
Arcot	354	347 Ryotwar. 7 Shrotriem.
Vellore	194	190 Ryotwar. 2 Shrotriem. 2 Depopulated.
Polur	226	225 Ryotwar. 1 Shrotriem.
Wandewash	424	420 Ryotwar. 4 Shrotriem.

The total number of Puttahs distributed was 91,693, or 6,156 above that of the preceding Fusly. The causes of this increase were, (1), the issue of a fresh Puttah to every ryot, a course rendered necessary by the adoption of a new form, and (2), the sub-division of some old Puttahs.

The early part of the season was very unfavourable. The drought of the preceding year continued more or less to the end of August in this year. In consequence of this, dry and wet lands, assessed at Rupees 51,683, were relinquished, dry lands bearing an assessment of Rupees 37,525 were left waste, all dry crops generally perished, the poorer classes of people suffered great distress from want of food, and cattle died in vast numbers from want of forage, though from the beginning of September the character of the season changed, and it began to rain, and wet crops were successfully cultivated. The outturn of these crops was, however, greatly reduced owing to deficiency of water at the time when the crops were coming to maturity. In addition to this, the heavy fall of rain in October caused several tanks to breach, and most of the lands under them were left uncultivated.

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The following table shows the fall of rain according to season reports:—

Months.	Inches.	Tenths.
May	...	...
June	...	...
July	2	0
August...	6	7
September	6	2
October	16	7
November	6	5
December	18	0
January	3	3
February	1	4
March	...	...
April	...	...

In all the talooks of the Sub-Division, cholera and fever made their appearance and carried away many victims. Their number is given in the following memorandum:—

Disease.	Number of deaths.
Cholera	4,584
Fever	1,742

The loss of cattle also was very great; they died from disease as well as from starvation. The subjoined memorandum shows the number of their deaths in each talook:—

Talooks.	Number of cattle died.
Vellore	1,814
Arcot	1,116
Wandewash.	370
Polur	8,835

The advances made under the orders of Government, dated the 15th December 1866, No. 8,924, to some of the ryots of Polur talook to enable them to purchase agricultural stock, have, it appears, assisted them considerably in carrying on their cultivation which they would otherwise have been unable to do.

Owing to deficient harvest on the one hand and heavy demands from neighbouring districts on the other, the prices of all sorts of grain rose excessively high. The following memorandum exhibits the average prices of Fuslies 1275 and 1276.

Names of Grains.		Fusly 1275.	Fusly 1276.	Increase.	Decrease.
		RS.	RS.	RS.	
Paddy.	1st sort ...	178	219	41	......
	2nd do. ...	163	205	42	......
Rice ...	1st do. ...	......	464	......	......
	2nd do. ...	......	435	......	......
Dry grains.					
Cholum ...		237	347	110	......
Cumboo ...		219	306	87	......
Raggy ...		220	319	99	......
Horse-gram ...		278	376	98	......
Varagu ...		236	282	46	......

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RYOTS' HOLDINGS.—The changes which occurred in the ryots' holdings during the year, are hereunder particularized. They exhibit a decrease of Acres 21,293, assessed at Rupees 33,414, below the extent held at the beginning of the year. This decrease was caused chiefly by the adverse nature of the season:—

	Acres.	Assessment.
Holdings at the commencement of the year... ...	318,140	9,66,359
Deduct lands given up	30,591	51,683
Lands rendered unfit for cultivation or taken up for public purposes	1,272	5,927
Lands sold or transferred	1,877	7,488
	33,740	65,098
Remainder...	284,400	9,01,261
Add lands taken up on durkhast	7,771	17,805
Lands purchased or transferred	4,676	13,879
Total holdings at the close of the year	296,847	9,32,945
Decrease ...	21,293	33,414

ACTUAL CULTIVATION.—The subjoined abstract shows a falling off of Rupees 49,584 in the assessment of lands cultivated during the year. This result also is due to the unfavourable character of the season:—

Items.	FUSLY 1275.		FUSLY 1276.		INCREASE.		DECREASE.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.		RS.
Dry...	2,07,293	3,15,006	1,63,535	2,53,277	......	......	43,758	61,729
Wet...	98,725	5,98,403	1,01,094	6,10,549	2,369	12,145	......	......
Total...	3,06,018	9,13,409	2,64,629	8,63,826	2,369	12,145	43,758	61,729
Net decrease...	......	......	......	......	......	......	......	49,584

WASTE CHARGED AND REMITTED.—All dry and wet waste were fully charged with the exception (1) of those wet lands which were left uncultivated owing to the bursting of tanks and the consequent loss of water, and (2) of a few acres of dry land. The amount charged and remitted in each case is exhibited below:—

Fusly.	WET.				DRY.				TOTAL.			
	Remitted.		Charged.		Remitted.		Charged.		Remitted.		Charged.	
	Extent	Assessment.	Extent	Assessment.	Extent	Assessment.	Extent	Assessment.	Extent	Assessment.	Extent	Assessment.
	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.	ACS.	RS.
This Fusly.	941	5,013	5,007	25,656	30	50	26,240	37,475	971	5,063	31,247	63,131
Last Fusly.	9,356	49,480	2,890	15,966	2,766	3,473	22,624	33,273	12,122	52,953	25,514	49,239

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The following Statement contains all the items for which remissions were granted. Deducting the Village servants' merah and the difference of Road Cess for villages transferred from South Arcot, the other items are all small and call for no remark:—

Items.	Amount remitted.	
	This year.	Last year.
Portions of fields left waste	117	1,933
Withered crops	63	12,665
Lands submerged by water	899	19
Do rendered unfit for cultivation	79	12
Remission on Cowle waste	......	18
Assessment of second crop not raised	1,052	782
Wet land ploughed but not sown	67	1,823
Dry do. do.	......	524
Land taken up for public purposes...	6	......
Village servants' merah	55,245	56,022
Difference of Road Cess for villages transferred from South Arcot	1,312	1,721

Special products.—The cultivation of Sugar-cane, Cotton, and Indigo, was as usual very limited, though there was an increase as regards Sugar-cane and Indigo over the last year. The extent of land devoted to each of these products is as follows:—

	This year.		Last year.	
	Acres.	Assessment.	Acres.	Assessment.
Sugar-cane	596	3,755	275	1,892
Cotton	10	18	49	71
Indigo	3,047	6,003	2,331	4,765

The following abstract exhibits in one view the result of the settlement of all sources of revenue, as compared with the last year:—

Items.	This year.	Last year.	Increase.	Decrease.
Land Revenue including Fasal and Teerwah jasti ...	9,81,850	9,97,577	...	15,727
Deduct Remissions.				
Withered crops, &c.	2,286	17,779	...	15,493
Remainder...	9,79,564	9,79,798	...	234
Add Sundry Sources...	50,184	35,791	14,393	...
Total	10,29,748	10,15,589	14,159	...
Deduct.				
Merah, &c....	55,245	56,022	...	777
Difference of Road Cess for villages transferred from South Arcot	1,312	1,721	...	409
Total... ...	56,557	57,743	...	1,186
Remainder... ...	9,73,191	9,57,846	15,345	..
Net...	...	...	14,159	...

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The several items which compose the Revenue from sundry sources, are enumerated in the subjoined Statement:—

Items.	Demand of last Fusly.	Demand of present Fusly. Arrears.	Demand of present Fusly. Current.	Demand of present Fusly. Total.	Collection at the end of the Fusly.	Remission.	Total.	Remainder.
1	2	3	4	5	6	7	8	9
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Inam Jody... {Personal	4,117 1 1	4,124 7 9	3,861 6 1	7,988 8 2	3,472 12 4	... ...	3,472 12 4	4,515 11 10
Inam Jody... {Service	1,676 2 5	1,299 3 4	1,648 13 11	2,948 1 3	617 0 5	... ...	617 0 5	2,331 0 10
Tax on trees on unassessed lands ...	6,276 3 6	5,918 10 10	8,527 4 10	12,445 15 8	6,526 13 3	... ...	6,526 13 3	7,918 2 5
Assessment of lands not included in the Jummahbundy Settlement ...	11,450 15 10	7,638 12 4	27,571 12 9	35,210 9 2	16,601 6 8	133 13 11	16,735 4 7	18,475 4 7
Revenue from unclaimed lands	268 6 0	21 4 2	8 5 9	29 9 11	0 12 6	... ...	0 12 6	28 13 5
Do. from Choultry Inams	64 8 4	64 7 10	0 9 0	64 9 10	17 4 0	... ...	17 4 0	47 3 10
Rent of topes	746 13 0	21 2 0	756 7 0	777 9 0	127 13 6	... ...	127 13 6	649 11 6
Inam Tuffreek	7 5 11	3 13 11	9 2 6	13 0 5	3 13 11	... ...	3 13 11	9 2 6
Revenue from resumed Inams	... ...	... ...	28 13 3	28 13 3	... ...	... ...	... ...	28 13 3
Emolument of vacant village offices.	414 12 2	837 3 9	136 5 4	973 9 1	98 14 7	... ...	98 14 7	874 10 6
Revenue from sequestered Inams ...	2,048 5 11	*2,649 15 2	1,289 2 2	3,939 1 4	516 12 1	... ...	516 12 11	3,422 5 3
Do. of Hill tracts	1,826 7 5	637 14 2	2,039 3 11	2,677 2 1	1,678 14 6	... ...	1,678 14 6	998 3 7
Do. from the slopes of hills cultivated	169 0 9	50 14 2	550 3 4	611 1 6	590 7 2	... ...	590 7 2	20 10 2
Rent of Palmyra trees	108 0 0	... ...	635 5 1	635 5 1	57 2 7	... ...	57 2 7	128 2 6
Tax on fruit trees	7 4 0	... ...	152 4 11	158 4 11	... ...	... ...	... ...	152 4 11
Commission on the sale of distrained properties	... ...	... ...	1 4 0	1 4 0	1 4 0	... ...	1 4 0	... ...
Revenue fines	1,231 2 4	... ...	951 14 7	951 14 7	951 14 7	... ...	951 14 7	... ...
Saving and Refund	2 6 0	... ...	6 14 2	6 14 2	6 14 2	... ...	6 14 2	... ...
Collection in excess of demand	156 6 0	... ...	5 14 5	5 14 5	5 14 5	... ...	5 14 5	... ...
Water rate on Zemindary Inams	354 0 9	248 15 4	654 1 8	903 1 0	186 5 5	... ...	186 5 5	717 3 7
Quit-rent on bungalows and gardens.	478 0 5	487 0 7	478 0 5	965 1 0	459 15 2	... ...	459 15 2	505 1 10
Caval Cundayem	919 2 0	689 4 11	852 2 3	1,542 7 2	316 1 3	... ...	316 1 3	1,225 5 11
Money deposited and forfeited	13 13 9	... ...	1 5 6	1 5 6	1 5 6	... ...	1 5 6	... ...
Sale proceeds in excess of demand...	... ...	... ...	6 0 6	6 0 6	6 0 6	... ...	6 0 6	... ...
Parabari Merah for Fusly 1274	... ...	19 5 1	... ...	19 5 1	0 7 8	... ...	0 7 8	18 13 5
Shrotriem Jody	... ...	398 12 3	... ...	398 12 3	... ...	... ...	... ...	398 12 3
Income-tax over collection	... ...	13 11 0	... ...	13 11 0	... ...	... ...	... ...	13 11 0
Merah for Fusly 1268	... ...	119 14 2	... ...	119 14 2	... ...	... ...	... ...	119 14 2
Total ...	35,791 5 10	25,245 12 10	50,184 12 8	75,430 9 6	32,695 10 2	133 13 11	32,829 8 1	42,601 1 5

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Demand, Collection, and Balance of all sources of Revenue for Fusly 1276 stood on the 30th August last as follows:—

	RS.
Demand...	11,27,387
Collection	9,43,210
Balance...	1,84,177

The particulars are given in the annexed Statement A.

The largest balance is Rupees 49,455 in Arcot, and Rupees 36,954 in Vellore talook. The exact amount of balance for Polur is not known, as the Demand, Collection, and Balance Statement for August has not been received from that talook. The Return from Wandewash shows the balance of that talook to be Rupees 14,902. During the month of September, a large portion of these arrears may have been collected, but the Tahsildars will be pressed to realize, without further delay, the whole amount excepting that recommended elsewhere to be written off as irrecoverable arrears amounting to Rupees 10,021-7-10. It appears from the Statement No. 6, showing the Demand, Collection, and Balance of Shrotriems, &c., that there is a balance of Rupees 2,180 against the Shrotriemdars of Valavanoor, Mangadu, and Nattery. This will be recovered as quickly as possible.

Irrecoverable arrears.—The particulars of old arrears up to Fusly 1275 having been separately furnished to you in the Statements which accompanied my letter of the 3rd instant, No. 424, I have only to request here that the irrecoverable portion thereof, amounting to Rupees 10,021-7-10, may be recommended to be written off the accounts.

Village and Talook accounts.—It appears that the accounts of some of the villages in each talook were examined at the time of Jummahbundy, and that they were not found to be complete or altogether free from errors.

Acquisition of lands by Public Servants.—I gather from the Talook Returns received on this subject, that only the Tahsildar of Wandewash, Kristniah, * and a Gumastah of the Arcot talook, Sashia, † acquired lands this year in the Arcot talook to the extent noted in the margin. There are some other names given in the Talook Statements, but as it is not distinctly stated there, whether they acquired any land during this year, a reference has been made to the Tahsildars concerned for further information.

* Acres. 4, G. 9.
† Acres 5.

Conduct of Public Servants.—On this point I am silent, as I did not join the District until the Jummahbundy was nearly completed.

(Signed) W. H. COMYN,
Acting Sub-Collector.

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A.

Talooks.	Whole demand at the beginning of Fusly, both current and arrears.	Collections, both current and arrears, up to 30th June 1867.				Balance of Land Revenue.	
		Land Revenue.	Abkarry.	Stamp.	Total.	Current.	Arrears.
1	2	3	4	5	6	7	8
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vellore	2,58,036 14 0	1,94,470 13 1	....	22,816 12 0	2,17,287 9 1	28,683 11 9	14,730 9 2
Arcot	3,75,050 1 4	2,84,717 8 7	....	4,063 15 0	2,88,781 7 7	64,985 0 10	21,283 8 11
Polur	1,70,672 3 9	1,54,836 15 1	....	1,268 12 0	1,56,105 11 1	12,840 5 2	1,726 3 6
Wandewash	3,23,627 14 4	2,73,714 5 9	....	7,321 14 0	2,81,036 3 9	36,234 4 0	6,347 6 7
Total...	11,27,387 1 5	9,07,739 10 6	....	35,471 5 0	9,43,210 15 6	1,42,743 5 9	44,097 12 2

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Real and personal property, to the extent shown below, was distrained and sold for Arrears of Revenue.

Talooks.	Process issued.			Estimated value of property attached.			Property sold.					
							Land.		Personal property.			
	Number of Villages.	Number of Ryots.	Amount of arrears.	Land.	Personal property.	Total.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.	Estimated value.	Value actually sold.
			RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Vellore......	83	2,454	19,998 4 7	285 10 0	991 14 9	1,277 8 9	106 14 0	909 12 0	... ...	... ...	106 14 0	909 12 0
Arcot	305	8,537	63,942 2 8	8,870 14 0	6,298 13 0	15,169 11 0	949 7 9	932 3 6	119 10 0	151 7 0	1,069 1 9	1,083 10 6
Polur	215	3,870	11,103 0 0	... ...	663 0 0	663 0 0	....	....	8 0 0	15 0 0	8 0 0	15 0 0
Wandewash.	266	3,135	7,878 0 0	1,137 0 0	950 0 0	2,087 0 0	268 0 0	298 0 0	180 0 0	210 0 0	448 0 0	508 0 0
Total..	869	17,996	1,02,921 7 3	10,293 8 0	8,903 11 9	19,197 3 9	1,324 5 9	2,139 15 6	307 10 0	376 7 0	1,631 15 9	2,516 6 6

(Signed) W. H. COMYN,
Acting Sub-Collector.

(True Copy.)

(Signed) J. D. ROBINSON,
Collector.

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SETTLEMENT REPORT

OF

SOUTH ARCOT.

---

1. I have the honour to submit my Report on the Settlement of this District for the past Fusly 1276, together with the several Statements,* Annual and Quinquennial, which have been carefully prepared agreeably to the revised forms.

* List enclosed.

2. I. Villages at which the Settlement was made.—The stations at which the Jummahbundy was made, the period occupied in the settlement of each talook, and the names of the Officers by whom conducted, are shown in Statement No. 1. The Jummahbundy was held at the Kusbah of each of the talooks of Virdachellum, Tindevanum, Kullacoorchy, and Ellavanasoor, and in the rest of the talooks partly at the Kusbah and party at other places. The Settlements commenced on the 7th February, and was finally completed on the 18th May 1867.

3. II. Variations in the number and tenures of villages, with remarks in the distribution of Puttas.—The following Comparative Statement gives the variations in the number and tenures of villages:—

Number.	Description of villages.	Number of villages in Fusly 1275.	Number of villages in Fusly 1276.	Increase.	Decrease.
1	Ryotwar villages	2,997	3,000	3	......
2	Shrotriem do.	66	66	......	......
3	Surva Inam do.	7	7	......	......
4	Moturpha do.	11	11	......	......
5	Moottah do.	17	17	......	......
6	Amani do.	4	7	3	......
		3,102	3,108	6	......

Add—

Six villages transferred to the Trinomallay talook of this District, from Trippattore talook of the Salem District, as sanctioned in Government Order, dated 22nd December 1865, No, 3,098, communicated with Board's Proceedings, dated 6th January 1866, No. 111... ... 6

Deduct—

Three villages in the resumed Jagheer of Chekadi, of this District, transferred from Ryotwar to Amani owing to Nunja cultivation having been carried on this year in the former 3

Remainder... 3

Add—

Three villages of this District transferred this year from Ryotwar to Amani 3

Total Increase... 6

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4. The revised form of Putta received with the Board's Circular Memorandum, dated 7th February 1866, No. 122, was not adopted in the past Settlement for the reasons noticed by the Board in paragraph 6 of their Circular Memorandum, No. 1,206, dated 3rd December 1866.

5. The total number of Puttas issued this year amounted to 2,57,054, of which new Puttas aggregated to 10,226, Puttas altered and modified 53,053, Puttas untouched and in which no alteration was made 1,93,775=2,57,054.

6. The increase in the number of fresh Puttas issued is due partly to new Durkhasts and to the transfer of villages from Salem to this District.

7. III. SEASON AND SANITARY STATE OF THE DISTRICT, AND A BRIEF ACCOUNT OF THE BENEFIT OF VACCINATION, AND THE EXTENT OF ITS OPERATIONS.—The season under report was on the whole favourable, especially for Nunja cultivation; and following a season like that of Fusly 1275, the contrast was, of course, striking. The rainfall on the whole was abundant, yet the prices of both dry and wet grains which had risen greatly during the latter end of Fusly 1275, continued the same through the first half of Fusly 1276, and it was not until January that they began to lower. The Board and Government will be aware of the great distress which prevailed more or less throughout the country, and South Arcot was no exception, and for many months measures of relief were in active operation; but with the propitious and timely rains in November and December, the prospects of the harvest greatly brightened, and which were happily confirmed by results, and from and after January prices generally fell and assumed their ordinary proportions.

8. The seasonable rains after August 1866, (Fusly 1276,) and which continued more or less without intermission during the succeeding months to the close of the Calendar year, encouraged all kinds of cultivation, and where previously owing to the long drought, from November 1865 up to August 1866, all had looked gloomy and sad, everything suddenly wore a promising and cheerful aspect; and only those on whom the responsibility and charge of a large District is thrown can understand or appreciate the feelings of gratitude to God experienced at the sudden transition from prospective starvation to comparative plenty. But while the harvest of nearly all cereals and grain products was abundant, the want of rain in the months following January last was unfavourable to Indigo and Gingelly oil.

9. The annexed Memorandum gives the rainfall from April 1866 to March 1867 inclusive, prepared from the monthly Reports furnished to the Board of Revenue.

Months.	1866.		1867.	
	Inches.	Tenths.	Inches.	Tenths.
April 1866.	1	2	...	...
May ,,	3	7	...	1
June ,,	...	9	...	2
July ,,	4	5	1	3
August ,,	2	9	4	6
September ,,	3	8	4	5
Total for the first half year ...	17	...	10	7
October ,,	3	7	8	9
November ,,	4	5	3	7
December ,,	1	1	9	7
January 1867.	...	...	...	...
February ,,	...	...	...	1
March ,,	...	...	...	...
Total for the second half-year ...	9	3	22	4
Total rainfall for the whole year ...	26	3	33	1
		Increase.	6	8

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10. From this it will be seen that in the whole year thirty-three inches fell, or six inches in excess of the fall registered in the year before.

11. There were freshes in all the rivers of the District, namely, Pennar, Guddelem, Coleroon, and Vellar during the five months of August, September, October, November, and December 1866.

12. Cholera more or less prevailed throughout the year in all the talooks of the District except Villapoorum, and in some places the loss of life was great.

13. Cattle also suffered considerably, especially in the talooks of Trinomallay, Kullacoorchy, Cuddalore, and Tindevanum; the mortality was most in the two talooks of Trinomallay and Kullacoorchy, in the western parts of which pasture and water entirely failed from December 1865 up to August 1866.

14. The usual diseases of Fever and Small-pox were also visitants at intervals during the past seasons, and many died, as must always be the case in a country where the poorer agricultural classes are attacked, and where the application of remedies is almost impracticable. In the western talooks and in Tindevanum the epidemics were most felt.

15. The outturn of wet crops was above the average, and the other, that of dry crops, did not fall below the average except in gram.

16. The following abstract Statement shows the number and results of cases of Vaccination during the years 1865-66 and 1866-67:—

Fuslies.	Successful.	Unsuccessful.	Total.
1275	15,529	1,726	17,255
1276...	4,403	604	5,007
		Decrease......	12,248
		Successful......	11,126
		Unsuccessful.....	1,122

17. The Deputy Superintendent of Vaccination, in a letter of the 30th July 1867, states that the Vaccinators of the Tanjore Circle were employed in the Tanjore District from April 1866 to the end of March 1867, and that part of the establishment was only transferred to South Arcot for employment in the principal localities during the hot-season; consequently the Statement includes only the operations in this District during April, May, and June 1867; hence the decrease of 12,248 cases below the past year 1865-66.

18. IV. Prices.—The abstract Statement below shows the average prices per garce for the past ten years, and the prices for the last two Fuslies of the principal grains:—

Grains.	Average price for ten years, from Fusly 1267 to 1276.	Fusly 1275.	Fusly 1276.	Increase between Columns 2 and 4.	Increase between Columns 3 and 4.
1	2	3	4	5	6
1. White paddy...	162	188	232	70	44
2. Coarse paddy...	147	166	209	62	43
3. Cholum...	192	237	275	83	38
4. Cumboo...	178	203	268	90	65
5. Horse-gram...	235	253	380	145	127
6. Raggy	183	204	298	115	94
7. Varagu...	...	134	188	...	54

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19. The prices of all kinds of grain continued high during the second half year of Fusly 1275, and throughout the first half year of Fusly 1276, as already noticed, in consequence of the calamitous character of the season. The prices of the first half of Fusly 1276 were unprecedentedly high. In the second half year of Fusly 1276 there was a slight decrease, and a comparison between the average prices for the last ten years, and those prevailing in Fusly 1276, as well as between those of Fuslies 1275 and 1276, the prices of grain of all kinds in the latter Fusly (1276) will likewise appear unusually high arising from the unprecedented rates current throughout the first half of the last named year. A contrast of prices in Fusly 1276, with those averaging in the previous ten years, exhibits an increase in the former of from forty-two to sixty-three per cent. in excess on the various sorts of grain. A similar comparison between Fuslies 1275 and 1276 shows an increase of sixteen to as much as fifty per cent. in the latter year.

20. The average price for the second sort paddy for several years is shown in the Statement No. 2.

21. It will be observed that the average price for the first five years *(a)* was Rupees 69 owing, of course, to the very favourable character of the seasons in those years. The average prices for the second *(b)* and third *(c)* five years were Rupees 118 and 132 respectively; while in the next three years, or in Fuslies 1274, 1275, and 1276, the prices rose, respectively, to Rupees 157, 166, and 209. Not only the season but the export trade necessarily influences the market rates of agricultural products, but up to a certain limit of course high prices indicate prosperity in a country essentially agricultural.

(a) From Fusly 1259 to 1263.

(b) From Fusly 1264 to 1268.

(c) From Fusly 1269 to 1273.

22. V. Ryots' holdings.—The extent of the Ryots' holdings at the commencement of Fusly 1276, including waste remitted, was Acres 11,11,887, assessed at Rupees 29,99,074. Of this, Acres 1,14,394, assessed at Rupees 2,99,647, were relinquished for various causes; the remainder was Acres 9,97,493, assessed at Rupees 26,99,427, to which if Acres 1,33,133, with an assessment of Rupees 2,57,528, being lands newly occupied on durkhast are added, the total holdings at the close of the year, exclusive of Fasal and Teerwajastee, aggregate Acres 11,30,626, yielding a revenue of Rupees 29,56,955, the increased area being Acres 18,739, and decrease in the assessment being Rupees 42,119, as compared with similar returns for the previous year.

	Acres.	Rupees.
1275	11,11,887	29,99,074
1276	11,30,626	29,56,955
Increase...	18,739	42,119 Decrease

23. Every explanation will be found in the following paragraph in regard to the increase and decrease.

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24. The following table gives the details of the Ryots' holdings of the year for Ryotwar villages:—

Items.	Extent.	Assessment.
	ACRES.	RS.
Holdings of the previous year...	11,11,887	29,99,074
Deduct land given up, &c...	1,14,394	2,99,647
Remainder...	9,97,493	26,99,427
Add lands taken up, &c...	1,33,133	2,57,528
Total holdings...	11,30,626	29,56,955
Waste remitted...	1,520	6,459
Remainder...	11,29,106	29,50,496
Particulars of the above.		
Actual cultivation ...	10,57,812	28,07,264
Waste charged ...	71,294	1,43,232

25. The following Statement shows the details of the items of land given up and land taken up in the year under reference:—

Items—Land given up.	Extent.	Assessment.
	ACRES.	RS.
Land resigned by the ryots in the fixed period...	92,587	1,66,931
Land sold or transferred ...	413	3,161
Decrease in the holdings of ryotwar villages owing to the transfer of three villages from Ryotwar to Amani...	629	2,555
Land become useless or appropriated for some public purpose ...	454	1,243
Decrease in the holdings in consequence of the allowances hitherto paid to religious institutions and to individuals for religious service having been commuted into grants of Land Revenue—*Vide* Standing Order No. 188, dated 9th July 1863, Part IV., Section II., as well as Board's Proceedings, 12th January 1867, No. 225, and the Order of Government, 9th October 1866, No. 2,719. ...	20,311	74,753
Decrease in the Ain assessment owing to deduction having been made of the Road Fund at varying rates of one Anna per Cawny and four Pies in the Rupee already included in the teerwah rates, in consequence of the levy of Road Cess at six Pies in the Rupee on the annual taxable value of the land *plus* the water-cess, agreeably to the provisions of Section 2 of Madras Act III. of 1866 ...	......	51,004
Total ..	1,14,394	2,99,647
Particulars of addition.		
Lands taken on Durkhast...	1,32,795	2,53,724
Lands purchased or obtained by transfer, &c...	338	3,804
Total...	1,33,133	2,57,528

26. Of the aggregate amount of Rupees 2,99,647, or Acres 1,14,394, under the head "land given up, &c.," a sum of Rupees 1,66,931 or Acres 92,587 is the assessment of land relinquished by Ryots within the prescribed period, such relinquishment arising mainly because of the unpromising character of the season at its commencement; but as is usually the case, a large proportion

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of the lands so resigned was eventually cultivated before the Settlement in consequence of the subsequent rains, and the extent so re-occupied has been entered under the head of "land newly taken up." Hence the figures respectively under "lands given up" and "lands taken up" often embrace the very same land, and thus these Returns are in reality little more than nominal.

27. The item "transfer" under the respective heads of "lands given up" and "taken up" includes the dry lands converted into wet and *vice versa*; also the extent and assessment of the newly transferred villages to this from the Salem District are included in the item of "land taken up."

	Acres.	Rupees.
Total holdings	11,30,626	29,56,955
Cultivation	10,57,812	28,07,264
Waste	72,814	1,49,691
Percentage	6	5

28. A comparison of waste land and of land brought under cultivation, shows that six per cent. of the cultivated extent and five per cent. on the assessment thereon alone remained uncultivated.

29. I now proceed to notice the fluctuations in the cultivation and settlement under the several heads.

30. On comparing the results of the Settlement of Fusly 1276 and Fusly 1275, there will be found a net increase in favor of the former of Rupees 2,47,975, as exhibited in the following Abstract Statement A. This increase is due to the larger area of land cultivated in the past year, and to the less remissions granted as compared with the year preceding.

	Acres.	Rupees.
Dry	24,390	3,214
Wet	12,874	42,986
	37,264	46,200

31. The increase in the cultivation of Fusly 1276 under the different descriptions of land was Acres 37,264, or Rupees 46,200 as given in the margin.

32. The causes of increase are as follows:—

	Acres.	Rupees.
A. Increase gained in the extension of cultivation... ...	40,208	86,793
B. Increase gained in consequence of the transfer of six villages to this from Salem District	...	1,010
C. Increase gained by the grant of less remissions this year on Putcut Waste...	18,525	88,319
D. Increase gained by transfer of dry lands into wet and *vice versa*	338	2,794
	59,071	1,78,916
Deduct.		
Loss in consequence of the commutation of existing money payments hitherto made to religious institutions and to individuals for religious service into grants of Land Revenue...	20,311	74,753
Loss consequent on the decrease in the cultivation in the three villages transferred from Ryotwar	629	2,555
Loss consequent on the transfer of dry lands into wet and *vice versa*	413	3,161
Loss in consequence of lands having been taken up for public purposes	454	1,243
Loss in consequence of the deduction of Teerwah on account of Road Fund included in the Ain assessment having been made from the Teerwah rates owing to the introduction of Road Cess Act No. III. of 1866 ...	...	51,004
	21,807	1,32,716
Net Increase...	37,264	46,200

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A.

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	8,33,463	14,95,529 0 11	8,57,853	14,98,742 11 4	24,390	3,214	....	....
Wet	2,58,379	14,08,767 6 9	2,71,253	14,51,753 14 7	12,874	42,986	....	....
Total...	10,91,842	29,04,296 7 8	11,29,106	29,50,496 9 11	37,264	46,200	....	....
Add.								
Second crop assessment	....	42,871 0 6	....	39,630 15 3	....	....	....	3,240
Additional assessment	....	1,08,647 3 6	....	1,31,054 12 6	....	22,408	....	....
Water Tax...	....	....	....	....	....	....	....	....
Road Fund...	....	....	....	76,780 5 9	....	76,780	....	....
Village Service Fund	....	1,390 1 5	....	1,353 4 0	....	....	....	37
Total...	....	30,57,204 13 1	....	31,99,315 15 5	....	1,45,388	....	3,277
Deduct Remissions.								
Road Fund...	....	54,940 15 5	....	76,780 5 9	....	21,839	....	....
Village Service Fund	....	1,390 1 5	....	1,353 4 0	....	....	....	37
Other remissions as particularized in Statement No. 4	....	3,54,544 10 2	....	2,30,405 3 6	....	....	....	1,24,139
Total...	....	4,10,875 11 0	....	3,08,538 13 3	....	21,839	....	1,24,176
Remaining Beriz	....	26,46,329 2 1	....	28,90,777 2 2	....	2,44,448	....	....
Add Miscellaneous items	....	62,872 9 2	....	66,399 13 4	....	3,527	....	....
Total...	....	27,09,201 11 3	....	29,57,176 15 6	....	2,47,975	....	....

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	ACRES.	RS.
Dry	24,390	3,214
Wet	12,874	42,986

33. The net increase over Fusly 1275 in the items of Dry and Wet as marginally noted, was chiefly due to the circumstances already explained.

34. The extent of ayacut and cultivation under the principal sources of Irrigation in the District, with the assessment and the actual revenue derived therefrom, are shown in the subjoined abstract:—

	Nunja Ayacut.		Cultivation in Fusly 1276.				
	Extent.	Assessment.	Extent.	Assessment.	Fasal-jastee.	Teerwa-jastee.	Total.
	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.
1. Lower Anicut Coleroon.	74,617	4,08,858	71,970	3,86,824	10,499	11,092	4,08,415
2. Vellaur do. ...	19,134	96,241	16,210	78,814	336	21,511	1,00,661
3. Ponneaur do. ...	30,285	1,83,350	25,656	1,51,512	1,521	7,548	1,60,581
4. Guddelum do. ...	4,299	29,918	3,432	27,650	1,824	1,645	31,119
5. Ragavien Channel ...	6,461	33,347	5,652	30,098	637	4,550	35,285
6. Vicravandy Anicut ...	1,352	5,256	873	4,126	98	1,281	5,505
Total...	1,36,148	7,56,970	1,23,793	6,79,024	14,915	47,627	7,41,566

35. The area brought under cultivation in Fusly 1275 under the influence of these sources of irrigation was Acres 1,27,748, or Rupees 7,66,660, while in Fusly 1276 it was Acres 1,23,793, assessed at Rupees 7,41,566, exhibiting a falling off in the revenue of Rupees 24,994, or Acres 3,955, which is attributable chiefly to the assignment of land to the Temple Trustees.

36. The following Statement shows also the number of ruined tanks made over to individuals up to the end of Fusly 1276, and the ayacut and the cultivation under them with their assessment:—

No.	Talooks.	Number of ruined tanks made over to individuals.	Ayacut.		Cultivation.	
			Extent.	Assessment.	Extent.	Assessment.
			ACRES.	RS.	ACRES.	RS.
1	Villapooram	1	214	1,134	42	105

37. During the past Fusly a ryot of Tenpayer village, of Villapoorum talook, made an application requesting to have made over to him a ruined tank for repair. On inquiry as the tank was found to have no established source of supply, but was simply rain-fed, and had been in its present ruined condition for upwards of five years, permission to occupy and repair the tank and land under it was given to the applicant under the discretional authority vested in Collectors under paragraph 2 of the Standing Order, No. 125, Part III., Section 1.

38. The total irrigable ayacut under the tank was 214 acres, of which 42 acres were undertaken by the applicant himself during Fusly 1276, the Ain assessment being Rupees 253-15-8, and that fixed at the rate of 2-8-0 per acre amounting only to Rupees 105-4-3, involving a loss to Government of Rupees 148-11-5.

39. The extent of wet land cultivated under the tank on an average of the past five years had been only Acres 7, assessed at Rupees 38-9-8, and the extent cultivated in Fusly 1275 was Acres 8 bearing an assessment of Rupees 47-8-4.

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	RS.	A.	P.
1275......	42,871	0	0
1276......	39,631	0	0
Decrease......	3,240	0	0

40. SECOND CROP ASSESSMENT.—The revenue derived under this head amounts to Rupees 39,631, showing a net decrease of Rupees 3,240 below the past Fusly of 1275, due of course to the decrease in the second crop cultivation owing to the failure of rain from January 1867.

41. Of the total revenue derived from the second crop cultivation, the charge for second crop on registered double and doubtful double crop land, amounted to Rupees 24,883, and a sum of Rupees 3,916 was realized for raising a second crop on single crop land, to the prejudice of the registered double crop cultivation. Also a sum of Rupees 10,832 was levied on second crop cultivation in the Chellumbrum talook.

	RS.
1275..	1,08,647
1276..	1,31,054
Increase......	22,407

42. ADDITIONAL ASSESSMENT.—There is an increase in this item of revenue of Rupees 22,407 over and above Fusly 1275, due chiefly as follows:—

	Acres.	RS.
Dry converted into wet owing to the adequate fall of rain from August 1866	7,982	30,316
Deduct.		
Decrease in the cultivation of dry into garden, as well as in Punja cultivation owing to the entire absence of rain in May, June, and July 1866	4,219	7,909
Net Increase	3,763	22,407

	ACRES.	RS.
1275.........................	10,22,352	27,71,244
1276.........................	10,57,812	28,07,265
Increase......	35,460	36,021

43. ACTUAL CULTIVATION.—Under this head there is an increase of Rupees 36,021, or Acres 35,460 over Fusly 1275. This is accounted for by extended cultivation in the year under notice, as well as by the cultivation of Punja and Nunja lands which had been left waste in the previous year.

44. ROAD FUND.—Under this head the collections amount to Rupees 76,780-5-9. Of this, Rupees 22,964-8-5 is the sum levied on account of the first half year of Fusly 1276 under the old rate of six Pies per cawny in the Hooloos villages, and two Pies in the newly surveyed and re-settled villages of Chellumbrum talook.

Vide Order of Government, 13th December 1866, No. 3,369, paragraph 6.

45. Rupees 53,815-13-4 is the amount collected on Ryotwar villages on account of the second half year at three Pies in the Rupee on the annual assessment of the land *plus* water-rate agreeably to the provisions of Act No. III. of 1866.

46. Rupees 6,878-9-8 represents the amount levied on account of the second half year of the same principle on lands other than Ryotwar, namely, Shrotriem, Surva, Inam, Moottah, and Amani villages, as well as on Inam lands, and on different items of revenue under Land Revenue Miscellaneous.

47. Thus the Road Cess levied on every description of land for the first and second half years under the two systems aggregates Rupees 83,658-15-5.

	RS.	A.	P.
1275	1,390	1	5
1276	1,353	4	0
Decrease...	36	13	5

48. VILLAGE SERVICE FUND.—The amount of collection of the Road Cess at the rate of on Anna the Rupee under the provisions of Act No. IV. of 1864, in the villages transferred from Wodiarpolliem talook, of the Trichinopoly District, was Rupees 1,353-4-0, resulting in a decrease of Rupees 36-13-5 below Fusly 1275, accounted for by a proportionate diminution in the Settlement Beriz of the transferred villages.

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49. **Road Fund.**—There is an increase of Rupees 21,839 under this head. This is accounted fro by the collection of Road Cess for the first half year of Fusly 1276, at six and two Pies per. cawny in the Hooloos and newly surveyed talook of Chellumbrum, as well as by the collection for the second half year at three Pies in the Rupee on the annual taxable value of land *plus* water-tax agreeably to the provisions of Act No. III. of 1864.

	RS.
1275	54,941
1276	76,780
Increase	21,839

50. **Village Service Fund.**—The decrease of 37 Rupees in this item is due to the falling off in the Settlement Beriz of the villages transferred from Wodiarpolliem talook, of Trichinopoly District, to Chellumbrum talook. In consequence of the introduction of Act No. IV. of 1864, in the transferred villages, the collection of the cess has been made at 6¼ per cent., or at one Anna the Rupee. Of the amount thus collected, the Moniagar, Curnum, and Notagar, receive on account of their remuneration at one, four, and one-and-a-quarter per cent. respectively.

	RS.
1275	1,390
1276	1,353
Decrease	37

51. **Particulars of Waste charged and remitted.**—The particulars of waste charged and remitted are shown in the following Statement:—

Items.	Total waste.		Remission granted.		Net waste charged.	
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Dry	61,906	1,01,212	42	200	61,864	1,01,012
Wet	10,908	48,479	1,478	6,259	9,430	42,220
Total...	72,814	1,49,691	1,520	6,459	71,294	1,43,232

Shavi full remission.

	RS.	A.	P.
Dry	83	0	0
Wet	4,196	0	0
Kusser	2,959	0	0
Fasaljasti	272	0	0
Boganusti	136	0	0
Total remission	14,105	0	0

52. The rules laid down for the grant of remissions of the assessment in the Standing Order No. 137, Part III, Section I., have been carefully attended to during the past year's Settlement throughout the District.

53. Under Rule II. remissions in full have been granted during the year under reference on irrigated land left waste, and on wet crops totally lost owing to deficiency of water through no fault of the ryots. In some cases the crops had nearly reached maturity when they withered; in others there was no water to justify commencement of cultivation: such instances were numerous in parts of Cuddalore, Tindevanum, and Trinomallay, and in the villages of Palliemcottah and Streemushnum of the Chellumbrum talook. The remissions so granted amount to Rupees 10,455, as noted in the margin.

	RS.
Remission granted on irrigated waste...	6,259
Do. on withered crop ...	4,196
	10,455

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	RS.
Remission on land charged with Kusser teerwah...	2,959
Do. of second crop	272
	3,231

54. The same liberality was granted in dealing with lands charged with Kusser teerwah, as well as with second crop assessment. The amount under the two items is Rupees 3,231.

55. The only departure from the rules laid down was in the case of Punja lands left waste, and of Punja crops withered. A few ryots complained during the settlement in the Trinomallay and Cuddalore talooks for remission on this account, and as Nunja was not included in their holdings, and their entire lands had failed to yield any thing to them, I granted remission in a few exceptional cases to the extent of Rupees 283, as entered in the margin.

	RS.
Remission on dry land left waste....................	200
Do. on crops withered..............................	83
	283

56. In Trinomallay talook I found that three villages containing land which had been classed as Nunja in the original Pymash had never been cultivated with anything but Punja produce, but paying Nunja teerwah, although there was no source whatever of irrigation by which to raise wet crops. The remission on this account was urgently called for, and amounts only to the trifling sum of Rupees 136, being the difference between the Nunja assessment and the highest taram assessment on dry lands prevailing in those villages.

		RS.
Bhoganasti on Remission	1275..................	103
	1276..................	186
	Increase.........	83

57. The particulars of remission are shown in Statement No. 4. The entire amount under three heads "Occasional," "Fixed," and items allowed on the collection or from the entire Beriz of villages was Rupees 2,30,405, or Rupees 1,24,139 less than in the previous year 1275, as particularized in the subjoined abstract:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Occasional	1,47,841	7,646	......	1,40,195
Fixed	9,339	9,364	25	......
Items allowed on the collection or from the entire Beriz of the villages	1,97,365	2,13,395	16,030	......
Total......	3,54,545	2,30,405	16,055	1,40,195
			Net	1,24,140

58. The decrease of 1,40,195 Rupees under the first item is in consequence of a less amount of remissions having been granted this year on account of Nunja waste and crops withered, also on Fasal and Teerwajastee.

59. The increase of Rupees 25 under the second item calls for no remark.

60. Under the third item there is an increase of Rupees 16,030. This is owing to the increase in the Settlement Beriz.

	RS.
1275..................	62,873
1276..................	66,400
Increase......	3,527

61. Miscellaneous items.—Under this item there is an increase of Rupees 3,527, as compared with the past Fusly. This is mainly attributable to the transfer of three Ryotwar villages to Amani this year in addition to the four villages transferred to Amani from Ryotwar in the past Fusly.

	RS.
1275...	3,559
1276...	7,300
Increase...	3,751

62. Amani.—The increase of Rupees 3,751 under this item has been caused by the transfer in the past year of three villages from Ryotwar to Amani.

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63. Extent cultivated with special products.—The following Statement gives the extent and assessment of land cultivated with Sugar-cane, Cotton, and Indigo:—

Products.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Sugar-cane ...	1,954	11,937	1,853	10,877	...	...	101	1,060
Cotton	40,170	82,436	20,148	46,867	...	...	20,022	35,569
Indigo	55,026	1,14,806	33,392	71,187	...	...	21,634	43,619
Total...	97,150	2,09,179	55,393	1,28,931	...	...	41,757	80,248

64. The decrease of Rupees 1,060, or acres 101 in Sugar-cane, is owing to the insufficiency of rain for the culture of this crop, and the decrease in Cotton and Indigo cultivation is due to the failure or insufficiency of rain at the proper time, especially during July and August 1866, when most wanted.

65. The extent of Ground-nut and Gingelly oil seed cultivation for the past two years is shown in the subjoined Abstract:—

Products.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Gingelly-oil seed	25,431	47,617	20,568	32,976	...	...	4,863	14,641
Ground-nut ...	8,204	17,916	8,805	18,206	601	290	...	...
Total...	33,635	65,533	29,373	51,182	601	290	4,863	14,641
					Net Increase...		4,262	14,351

66. The decrease in the cultivation of gingelly oil seed is owing to the want of rain from January 1867 in the talooks of Trinomallay and Ellavanasore where the seed is more extensively cultivated.

67. The increase in the culture of Ground-nut is slight, and calls for no particular remark.

68. Abstract Statement showing the general result of land Revenue Settlement in comparison with the previous year.—The subjoined Abstract Statement exhibits the general result of the Land Revenue Settlement for the past Fusly, including Miscellaneous, as compared with similar Returns for the previous year. The total amount for the Fusly under report is 29,87,505, showing a net increase of Rupees 2,48,008 in favor of the past over the year preceding. The increase, as already mentioned, is atributable to extended cultivation and to the less amount of remissions given in the year under notice as compared with Fusly 1275:—

No.	Items.	Fusly 1275.			Fusly 1276.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1	Permanently settled... ...	8,636	4	1	8,636	4	1	...	...	...	...	...	...
2	Jodi on Shrotriem, &c., villages	21,658	9	7	21,691	7	1	32	13	6	...	...	...
3	Ryotwar... ...	26,46,329	2	1	28,90,777	2	2	2,44,448	0	1	...	...	...
4	Miscellaneous Items	62,872	9	2	66,399	13	4	3,527	4	2	...	...	...
	Total...	27,39,496	8	11	29,87,504	10	8	2,48,008	1	9	...	...	...

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69. The variations under the several heads may be briefly explained as follows.

70. I. Permanently settled.—This calls for no remark.

71. II. Jodi on Shrotriem, &c., villages.—The increase of Rupees 32-13-6 under this head is accounted for thus:—

72. A sum of Rupees 92-3-11 was the amount of quitrent imposed by the Inam Commissioner in Fusly 1276 on three Shrotriem villages in the Chellumbrum and Villapoorum talooks. A sum of Rupees 59-6-5 was deducted from the quitrent on Shrotriem land belonging to the religious Institutions in the former talook instead of land being assigned in lieu of ready money deductions—*vide* Order of Government, dated 9th October 1866, No. 2,719; consequently the net increase is Rupees 32-13-6 as above shown:—

73. III. Ryotwar.—The remaining increase of Rupees 2,44,448 is entirely owing to the increase in the Settlement Beriz, and to the less amount of remissions as already explained.

74. IV. Miscellaneous Items.—The increase of Rupees 3,527 is owing to the transfer of three villages from Ryotwar to Amani in excess of the previous year.

75. Results of the revision of the Assessment.—I will now briefly notice the results of the revision of assessment in this district, as sanctioned in paragraphs 1 and 2 of the Board's Proceedings, dated 3rd March 1866, No. 1,477.

76. The reduction carried under the above sanction is of two kinds, namely:—

I. All additional charge under the name of Kusser or Teerwajasty, levied hitherto on lands classed and assessed as Punja depending for irrigation on private wells, was remitted in Fusly 1276 at a loss to Government of Rupees 2,356, as detailed in the margin.

	ACRES.	RS.
Punja Kusser	435	526
Nunja do.	108	331
Garden do.	465	1,499
	1,008	2,356

II. The assessment on lands classed and assessed as Nunja, but which depend entirely on private wells for their irrigation, has been reduced to the highest Punja rates of the village in which situated. This has entailed a loss to Government of Rupees 1,785 as shown below:—

Items.	Total Nunjah Ayacut. Extent.	Assessment.			Highest Punja rate of the village to which the Nunja lands have been transferred.			Difference.		
	ACRES.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Cultivation as per Fusly 1276... ...	443	2,038	4	0	1,207	0	9	831	3	3
Waste	503	2,074	15	7	1,121	6	10	953	8	9
Total...	946	4,113	3	7	2,328	7	7	1,784	12	0

77. Of the total loss, the reduction in the rates of Teerwah on the area cultivated is Rupees 831-3-3, which will gradually be made up by increased cultivation of waste land.

78. Land Revenue and Miscellaneous Items.—The total result of the year both "Land Revenue" and "Miscellaneous" will be found in the following Comparative Statement. The Settlement Beriz of the Fusly is Rupees 40,87,942-15-2, exhibiting an increase over the previous Fusly of Rupees 4,10,879-9-6, and the increase may be thus classified:—

	RS.	A.	P.
Amount of increase in the Settlement Beriz of Fusly 1276	2,48,008	1	9
Do. of Abkarry ...	88,657	0	5
Do. of Salt ...	75,414	15	0
Do. of Sea Customs ...	1,550	6	6
Do. of Stamps ...	116	5	9
License-tax ...	9,546	0	0
	4,23,292	13	5
Decrease in the Land Customs ...	11,477	14	5
Income-tax ...	935	5	6
Total...	12,413	3	11
Net Increase...	4,10,879	9	6

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TABLE.

No.	Items.	Fusly 1275.			Fusly 1276.			Increase.			Decrease.		
		RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P
1	Land Revenue, inclusive of Miscellaneous.	27.39,496	8	11	29,87,504	10	8	2,48,0081		9	...	...	...
2	Abkarry do. ...	1,81,617	3	10	2,70,274	4	3	88,657	0	5	...	...	...
3	Salt do. ...	5,51,874	4	4	6,27,289	3	4	75,414	15	0	...	...	...
4	Sea Customs do. ...	42,607	10	8	44,158	1	2	1,550	6	6	...	...	...
5	Land Customs do. ...	62,040	4	5	50,562	6	0	...	...	...	11,477	14	5
6	Stamps do. ...	98,470	0	0	98,586	5	9	116	5	9	...	...	...
7	Income-tax...	·957	5	6	22	0	0	...	...	...	935	5	6
8	License-tax...	...	...	...	9,546	0	0	9,546	0	0	...	...	...
	Total...	36.77,063	5	8	40,87,942	15	2	4,23,292	13	5	12,413	3	11

79. The variations in the collections of Current Demand, and of Arrears of all sources of Revenue, as compared with the preceding Fusly year, will be explained.

80. A comparative abstract of collections is subjoined according to Form B:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled.	964	6,887	7,851	1,712	7,763	9,475	1,624	...
Jodi on Shrotriem, &c., villages ...	5,836	14,978	20,814	6,567	16,077	22,644	1,830	...
Ryotwar...	65,653	25,39,722	26,05,375	1,01,749	28,40.129	29,41 878	3,36,503	...
Miscellaneous Items.	10,558	37,625	48,183	24,055	50,154	71,209	26,026	...
Total...	83,011	25,99.212	26,82,223	1,34,083	29,14,123	30,48,206	3,65,983	...
Abkarry...	23,461	1,69,626	1,93,087	11,990	2,10,696	2,22,686	29,599	...
Salt	...	5,51,874	5,51,874	......	6,27,289	6,27,289	75,415	...
Sea Customs... ...	...	42,608	42,608	......	44,158	44,158	1,550	...
Land Customs ...	...	62,040	62,040	......	50,562	50,562	......	11,478
Stamps	...	98,470	98,470	......	98,586	98,586	116	...
Income-tax	2,559	957	3,516	53	22	75	......	3,441
License-tax	...	......	......	......	9,546	9,546	9,546	...
Grand Total...	1,09,031	35.24,787	36,33,818	1,46,126	39,54,982	41,01,108	4,82,209	14,919
						Net Increase...	4,67.290	

81. I. Permanently settled.—The increase of Rupees 1,624 under this head is owing to the collection of arrears of Fusly 1275, which stood more largely at the beginning of Fusly 1276 than in the year preceding, as well as to the collection of most part of the current year's demand within the Fusly 1276.

82. II. Jodi on Shrotriem, &c., Villages.—The increase of Rupees 1,830 under this head is to be accounted for in like manner.

83. {III. Ryotwar. IV. Miscellaneous Items.} —The increase in the collection under these heads to the extent of Rupees 3,36,503 and 26,026 respectively, is due to the larger collection of arrears outstanding at the beginning of Fusly 1276 than the collections in the year before, as well also to the increase in the Settlement Beriz in the year under report.

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84. V. ABKARRY.—Under this head the increase is Rupees 29,599, due as follows:—

	RS.
Increased rental of the Abkarry Farm in Fusly 1276...	41,070
Deduct—	
Decrease in the arrear collection owing to smaller amount of arrears outstanding at the beginning of Fusly 1276...	11,471
Net Increase ...	29,599

85. VI. SALT.—The increase in the collection of this branch of Revenue amounts to Rupees 75,415 over and above past Fusly. The increase is thus explained:—

	RS.
Increase in the sales for home and inland consumption	28,878
The increase in this item is in consequence of the price for the quantity supplied to the French Government for the two instalments of Fusly 1275, and for the first instalment of Fusly 1276 having been received in Fusly 1276...	4,585
Increase gained in consequence of larger supply for exportation by sea.	1,404
Increase gained in consequence of the enhancement in the price from Rupee 1-8-0 to Rupee 1-11-0	40,548
Total increase as shown above ...	75,415

86. The subjoined Statement shows the sales at all the Depôts in the District during Fusly 1276 as compared with the Fusly before:—

No.	Salt pans.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Mercanum...	3,72,376	3,85,090	12,714	...
2	Teagavelly...	67,358	63,315	...	4,043
3	Killay	54,040	73,764	19,724	...
4	Goondalum	56,855	1,01,152	44,297	...
	Total ..	5,50,629	6,23,321	76,735	4,043
	Miscellaneous	1,245	3,968	2,723	...
	Grand Total...	5,51,874	6,27,289	79,458	4,043
	Net Increase...	...	...	75,415	

87. The increase in the sales at Mercanum is mainly attributable to the increased selling price at Rupee 1-11-0 per Indian Maund, while the decrease observable at Teagavelly is accounted for by the insufficiency of the salt in store.

88. The increase at the pans of Killay and Goondalum is in part owing to the increased sales for inland consumption, and also partly to the operation of the increased rate of price during the whole year 1276.

89. The subjoined abstract exhibits the Home and Inland consumption, and the quantity supplied to the French Government, as well as the exports to other places by sea:—

No.	Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Home consumption	2,23,212	2,09,103	...	14,109
2	Inland do.	1,28,873	1,60,095	31,222	...
3	Exportation by sea	43,440	52,800	9,360	...
4	Supplied to French Government	20,706	62,139	41,433	...
	Total...	4,16,231	4,84,137	82,015	14,109
	Net Increase...	...	...	67,906	

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90. The decrease in the Home consumption is more satisfactory than in previous years; it equals about 13¾ lbs. of salt per head of the population.

91. The increase in the inland consumption is shown by the increased sales at the Mercanum and Killay stores. At the former pan it appears that traders have purchased larger quantities of salt than in the year previous for the consumption, as it is supposed, of the Salem District.

92. The increase under the head "Exportation by Sea" is simply because demand was greater in Fusly 1276 than in Fusly 1275.

93. The increase in the salt supplied to the French Government is owing to the adjustment in Fusly 1276 of the price of salt supplied to them in two instalments of Fusly 1275 and for the first instalment of Fusly 1276.

94. The Statement No. 11 gives 57,261 maunds, valued at Rupees 8,966, as the wastage. The amount of wastage is about ten per cent. on the quantity sold, and for which I solicit sanction to write off in the accounts.

95. The total quantity of salt in store on the 1st July 1867, is reported to be 4,35,481 Indian Maunds, the quantity measured up to 30th September out of the total quantity manufactured according to the Dittum was Maunds 3,11,760, and the quantity remaining for measurement was estimated at Maunds 21,720.

		Indian Maunds.
Stock on hand on the 1st July 1866		6,82,265
Manufactured during Fusly 1276		2,94,614
		9,76,879
Deduct.		
Quantity actually sold in Fusly 1276	4,84,137	
Wastage...	57,261	
		5,41,398
Net quantity remaining in store on the 1st July 1867, including 21,600 Maunds supplied to the French Government		4,35,481

96. SEA CUSTOMS.—Under this head the increase is Rupees 1,550 due as follows. There was an increase in the export of Paddy and Rice in the Port of Porto Novo amounting to Rs. 5,260, above the collections of the preceding Fusly. From which, deducting Rupees 3,710, being the decrease in the export of Indigo at the Port of Cuddalore, the net increase will be Rupees 1,550, as shown.

97. LAND CUSTOMS.—Under this head the decrease in the collections below Fusly 1275 amounts to Rupees 11,478; this is owing to the less exports of Indigo, Gingelly oil seed, and products of all sorts, as well as to the less imports of Liquor and Copper.

98. STAMPS.—The revenue derived under this head in excess of the previous Fusly is Rupees 116, which calls for no special explanation.

99. INCOME-TAX.—The decrease under this head is Rupees 3,494, explained as follows. During Fusly 1275 larger collections had been made on account of arrears of Income-tax, whereas a small amount of 75 Rupees was only collected in Fusly 1276.

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100. License-tax.—Act No. XXI of 1867 was only brought into operation in May 1867. The amount collected during May and June on salaries of Public Servants and Trades and Professions, &c., amounted to Rupees 9,546.

101. Demand, Collection, and Balance of all sources of Revenue.—Of the net Settlement Beriz of Rupees 40,87,942-15-2, Rupees 39,54,982-11-8 was realized within the Fusly year ending 30th June 1867, a result which, I think, is highly satisfactory when we remember the season through which the people had just passed; and it is also, in my opinion, very creditable to the collecting officers; the balance of Rupees 1,32,960-3-6. Rupees 91,142-0-2 were subsequently collected within 31st August 1867, leaving on that date a net sum of only Rupees 41,818-3-4 for realization, and which is in course of rapid collection.

				RS.	A.	P.
Land Revenue...				24,814	2	4
Abkarry ...				17,004	1	0
				41,818	3	4
Deduct.						
Since collected up to 30th September 1867—						
Land Revenue ...	2,604	15	4			
Abkarry ...	17,004	1	0			
				19,609	0	4
Balance on 1st October 1867 ...				22,209	3	0

102. Demand, Collection, and Balance of Arrears.—The arrears on the 1st July 1866 amounted to Rupees 1,91,106-4-4, of which deducting Rupees 1,46,126-5-6, the amount since realized within the present Fusly inclusive of a sum of Rupees 8,188-6-4 sanctioned to be written off, there remained Rupees 36,791-8-6 on the 1st July 1867, of which Rupees 2,052-5-5 has since been collected, and the balance remaining on the 1st September is Rupees 34,739-3-9.

103. In Statement No. 8 will be found the details of the accumulated arrears of revenue embracing five years, or from Fusly 1271 to 1275.

104. Of these arrears, amounting to Rupees 34,739-3-1 standing on the 1st July 1867, Rupees 23,503-6-1 are reported to be recoverable, and a sum of Rupees 11,235-13-0 is declared to be irrecoverable in consequence of death, desertions, and ascertained poverty of the defaulting ryots.

	RS.	A.	P.
Arrear Recoverable ...	23,503	6	1
Since collected in October...	430	1	8
Balance...	23,073	4	5

105. The following Table shows the Fuslywar particulars of the irrecoverable arrears:—

Fuslies.	Land Revenue. RS. A. P.	Income-tax. RS. A. P.	Total. RS. A. P.
1271 ...	648 0 2	... ...	648 0 2
1272 ...	392 11 11	... ...	392 11 11
1273 ...	1,030 5 1	... ...	1,030 5 1
1274 ...	4,553 4 3	6 2 0	4,559 6 3
1275 ...	4,605 5 7	... ...	4,605 5 7
Total...	11,229 11 0	6 2 0	11,235 13 0

106. In this amount* is included a sum of Rupees 4,249-12-8, being the net amount after deducting the subsequent collections made in Fusly 1276 as given in the margin,† and which was recommended for remission in Fusly 1275; and I recommend, therefore, that the difference of Rupees 6,986-0-4 may now be written off.

* Rupees 11,235-13-0.

	RS.	A.	P.
† Total amount recommended for remission in Fusly 1275...	4,471	6	9
Deduct subsequent collection made in Fusly 1276 ...	221	10	1
Balance...	4,249	12	8

107. Four items only compose the foregoing amount. The first is a sum of Rupees 49-15-0, which is suspended from the Jodi of a Shrotriem village, Kinanur, and from the Peshcush of a Mottah village, Mundagapet, in Virdachellum and Cuddalore talooks respectively, in compensation for

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land destroyed by the excavation of a new Irrigation channel required for public purposes, as well as that which had been taken up for public roads. As explained in paragraph 99 of my Settlement Report for Fusly 1275, the remission will be permanent, and has to be deducted from the Jodi and Peshcush of the above Shrotriem and Moottah villages, and I purpose to address the Board separately on the subject.

108. The second item comprises a sum of Rupees 2,688-10-10, and is the assessment of the rent-free land given to the Taliaries of the late Chellumbrum and Munnargoody talooks. The collection of the assessment on these lands has been kept in abeyance by order of the late Collector—*vide* paragraphs 87, 88, and 99 of my Settlement Reports for Fuslies 1273 and 1275 respectively.

109. The third item is Rupees 1,717-7-9, which includes the amount of the assessment of certain lands, the boundaries of which were disputed, but which had been cultivated and brought to account by mistake in two villages by the Curnums. Also in this sum is included land taken up for roads, the collection of the assessment on such has also been kept in abeyance.

110. The fourth item is Rupees 2,529-14-9, irrecoverable owing to the death, desertion, or poverty of the defaulters. Thus, the total amount from the foregoing causes detailed and now recommended for remission in Fusly 1276, is Rupees 6,986-0-4.

111. The extent of coercive measures resorted to in the collection of revenue is shown in the annexed Memorandum:—

	Description of property.	Value of property attached.	Value of property actually sold.
		RS.	RS.
1275...	Personal property	11,948	1,233
	Real do.	9,122	3,324
	Total...	21,070	4,557
1276...	Personal property	11,612	731
	Real do.	9,725	8,812
	Total...	21,337	9,543

112. The attachment of moveable and immoveable property of the defaulters in Fusly 1275 was Rupees 21,070, while in Fusly 1276 it was Rupees 21,337; the property actually sold in Fusly 1275 was Rupees 4,557; in Fusly 1276 it amounted to Rupees 9,543. The Board will observe that the excess in the past year is somewhat striking when contrasting the character of the two years, and it may possibly indicate that in the year under notice distress in some instances had been felt rather at a later period than at its commencement. Larger sales of land during Fusly 1276 were necessary for the realization of the arrears of Fusly 1275.

113. The gross collections amounted to Rupees 41,01,109-1-2, while the disbursements were Rupees 3,45,663-4-6, leaving a surplus of Rupees 37,55,445-12-8; the percentage of charges in this year has thus been eight per cent., precisely the same as in the year previous. The various items

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of charges which show increase and decrease in each, are given in the subjoined table. Many of these are necessarily fluctuating, and require no remark; some of the others will be briefly explained:—

No.	Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	Land Revenue.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
1	Refunds of Revenue.. ..	3,099 4 9	27,393 5 8	24,294 0 11	... ...
2	Salary of Collectors, &c. ...	72,922 0 1	84,842 6 0	11,920 5 11	... ...
3	Tent allowance and house rent	5,121 3 5	5,923 10 6	802 7 1	... ...
4	Huzoor and Talook establishment	1,12,805 5 11	1,12,762 10 9	... ...	42 11 2
5	Saderwarid	5,255 15 7	4,517 10 6	... .	738 5 1
6	Medical charges	1,447 3 0	1,159 15 10	... ...	287 3 2
7 8	Contingencies, and Miscellaneous...	8,783 2 11	9,247 4 8	464 1 9	... ...
	Abkarry.				
9	Contingencies	69 0 0	... ...	... ...	69 0 0
	Sea Customs.				
10	Establishment	3,211 0 0	2,952 15 9	... ...	258 0 3
11	Saderwarid	46 14 0	53 2 8	6 4 8	... .
12	Contingencies	9 11 0	3 12 0	... ...	5 15 0
13	Drawback	22,155 6 4	33,786 12 5	11,631 6 1	... ...
	Land Customs.				
14	Establishment	4,335 0 0	4,005 9 7	... ...	329 6 5
15	Saderwarid	99 13 8	121 15 6	22 1 10	... ...
16	Contingencies	33 12 0	204 1 6	170 5 6	... ...
	Salt.				
17	Salary of the Deputy Collector	4,141 10 8	3,200 0 0	... ...	941 10 8
18	Establishment	11,692 8 10	10,334 9 3	... ...	1,357 15 7
19	Saderwarid	222 12 11	174 6 7	... ...	48 6 4
20	Travelling allowance and batta	255 2 0	534 12 0	279 10 0	... ...
21	Manufacturer's share... ...	36,488 14 5	30,018 8 2	... ...	6,470 6 3
22	Charges for conveying and storing salt	1,295 8 7	1,693 13 5	398 4 10	... ...
23 24	Export charges ... .. Freight on salt imported	7,411 13 3	8,242 3 6	830 6 3	... ...
25	Contingencies	739 11 2	483 11 7	... ...	255 15 7
	Stamp.				
26	Commission to Stamp Vendors	2,928 1 7	3,311 0 8	382 15 1	... ...
27	Contingencies	13 10 6	45 14 0	32 3 6	... ...
28	Refunds of Stamp duty ...	1,377 8 0	637 0 0	... ...	740 8 0
	License-tax.				
29	Refunds of License-tax ...	... ...	12 0 0	12 0 0	... ...

114. *No.* 1.—The increase of Rupees 24,294-0-11 in the item of Refunds of Revenue is in consequence of the undisbursed portion of the amount having been refunded this year for Punja losses, as sanctioned by the Board in their several Proceedings, dated 7th May, 4th August, and 11ht October 1866, Nos. 3,221, 5,360, and 7,345.

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115. *Nos.* 2 *and* 3.—The increase of Rupees 11,920-5-11 and Rupees 802-7-1 in the item of Salary of Collectors, &c., Tent allowance, and House-rent, is in consequence of the following officers having drawn in this District their salaries and house-rent:—

Mr. Cadell, the Collectors's salary of the Canara District.

Mr. Thompson, the Sub-Collector's salary of the Malabar District.

Mr. Hathaway, the Head Assistant Collector's salary of Kurnool, and Sub-Collector's salary of Tinnevelly District.

Mr. Lister, the Assistant Collector's salary of Ganjam District.

116. *No.* 5.—The decrease of Rupees 738-5-1 in the item of Saderwarid under Land Revenue is mainly owing to the supply of stationery articles from Madras.

117. *No.* 13.—Under the head Drawbacks there appears an increase of Rupees 11,631-6-1, caused by the larger refunds in the year under notice than in the year preceding. These drawbacks have been the subject of a separate correspondence.

118. *No.* 17.—There is a decrease of Rupees 941-10-8 in the item of salary of Deputy Collector under the head Salt, which is owing to the difference of grade between the present and late Salt Deputy Collectors.

119. *Nos.* 10, 14, *and* 18.—Under the respective heads of Sea Custom, Land Custom, and Salt Establishment, the decrease is Rupees 258-0-3, Rupees 329-6-5, and Rupees 1,357-15-7 respectively, and is explained as follows:—The arrears of salary due to the establishment for May 1865 was charged in the accounts of Fusly 1275, whereas there was no such charge in Fusly 1276.

120. *Nos.* 21 *and* 25.—Under the head "Salt Coodivarum and Contingencies" there is a decrease of Rupees 6,470-6-3 and 255-15-7, which is accounted for by the less manufacture of salt in this than in the year preceding.

121. *Nos.* 23 *and* 24.—The increase of Rupees 830-6-3 under the respective heads of Export charges and Freight on salt imported, is in consequence of the expenses incurred in the supply of salt to the French Government of Pondicherry on account of the first and second instalments of Fusly 1275, and the first instalment of Fusly 1276 having been charged to the latter Fusly 1276.

122. *No.* 28.—Under the head "Stamp refund" there appears a decrease of Rupees 740-8-0, consequent on less payments having been made in Fusly 1276 than in the previous year.

123. *Nos.* 7, 8, *and* 16.—In the item Contingencies under the respective heads of Land Revenue and Land Customs, there is an increase, respectively, of Rupees 464-1-9 and 170-5-6. The increase in the Land Revenue is owing to the increased amount of batta paid to the Huzoor servants, and the additional extra tentage paid to the Revenue Officers, as well as to the purchase of certain office furniture under the Board's sanction. The increase in the Land Customs is consequent on the rewards to informers and captors of smuggled goods having been charged to the head of Contingencies before the receipt of the Board's instructions to debit such charges under "General Fund" subordinate to "Local Funds."

124. *No.* 20.—The increase of Rupees 279-10-0 in the item of Travelling allowance and Batta under Salt, is owing to that amount of additional charge under such head during Fusly 1276.

125. *No.* 22.—Under the head Charges for conveying and storing salt, there is an increase of Rupees 398-4-10, accounted for by the payment of the arrears in the past Fusly of 1275.

126. *No.* 26.—There is an increase of Rupees 382-15-1 in the item of "Commission to Stamp Vendors." This is owing to the payment of the commission at various rates under the discount system.

127. *No.* 27.—The increase of Rupees 32-3-6 in the item of Stamp Contingencies, is for the carriage hire of Stamp papers received from the Superintendent of Stamps.

128. *No.* 29.—The sum of Rupees 12 under the head License-tax is the refund made under the provisions of Act No. XXI of 1867.

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129. *No.* 6.—In the item of Medical charges under Land Revenue, there is a decrease of Rupees 287-3-2, which is partly accounted for by the payment of batta to the Revenue Office Dressers having been charged by mistake to the head "Contingencies" instead of debiting it to the proper head "Medical charges," and also to the reduction of the salary of the Dresser attached to the Head Assistant.

130. *Nos.* 4, 9, 11, 12, 15, *and* 19.—The decrease in the items of Huzoor and Talook establishment, Abkarry Contingencies, of Rupees 42-11-2 and 69, as well as increase of Rupees 6-4-8 and 22-1-10 in the item of Sea Custom and Land Custom Saderwarid, and a decrease of Rupees 5-15-0 and 48-6-4 respectively in the Sea Custom contingencies and Salt Saderwarid, are very trifling, and demand no particular explanation.

131. Working of the Village Talook and Huzoor accounts.—The Village, Talook, and Huzoor Accounts in this District have been examined and have been found correctly kept according to the prescribed form.

132. A brief reference to the Register of lands acquired by Public servants.—A register is kept in the Huzoor in the prescribed form agreeably to the Circular Order, No. 6,843, dated 13th October 1863, and each servant is required to furnish a Return of landed property acquired by purchase or otherwise, and all entries are registered regularly; but it does not appear that any land has been acquired by Public servants during the Fusly year under notice, so that the registry made up to last year remains as it then was.

133. Observations on the Quinquennial Returns.—I now proceed to make a few remarks on the Quinquennial Returns.

134. These Returns, as noted in the margin, and which are due in this Fusly, have been prepared agreeably to the Board's instructions, as contained in their Circular, dated 19th March 1862, No. 1,846, and the Circular Memorandum, No. 1,097, dated 1st November 1866, and the necessary subsidiary instructions, were issued by myself to all Tahsildars and other officers to insure correctness in the preparation of these Returns, and a Circular on the subject was published by me in the District Gazette.

A. Statement showing the number of villages and hamlets in each talook in the District.
B. Do. do. the Circar Ayacut and cultivation in do.
C. Do. do. the different sources of Irrigation in do.
D. Do. do. the houses and population in do. with an enclosure.
E. Do. do. the number of Ryots' Puttas, &c., in do.
F. Do. do. the Rent Roll in do.

135. As required in paragraph 5 of the Board's Circular Memorandum, No. 1,097, just quoted, the instructions contained in a previous Circular, dated 7th February 1850, No. 298, for taking the census have been followed, and the census was made throughout the District on the day fixed by the Board, namely, the 1st March 1867.

136. Statement A.—This Statement shows the number of villages and hamlets in each talook of the District in Fusly 1276. The annexed Abstract gives a comparison between the present and last Quinquennial Returns :—

No.	Tenures of villages.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
1	Ryotwar villages	3,002	2,730	...	272
2	Amani do.	1	7	6	...
3	Shrotriem and Surva Inam villages ...	70	73	3	...
4	Mottahs and Polliems attached to talooks	17	17	...	...
5	Uninhabited villages	11	281	270	...
	Total...	3,101	3,108	279	272
	Net increase...	...	...	7	...

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137. I. Ryotwar.—The decrease of 272 villages under this head is explained as follows:—

Decrease.

In consequence of twenty-seven villages having been transferred from Ryotwar to the head "Uninhabited.' ...	270
Villages transferred from Ryotwar to Amani ...	6
Villages that have been clubbed in the new survey of Chellumbrum and late Manargoody talooks ...	11
Total decrease...	287

Deduct Increase.

Of the twenty-two villages transferred from Woodiarpolliem of Trichinopoly District, to the Chellumbrum talook, thirteen that were given in exchange being deducted the net amounts to nine—*Vide* Order of Government, dated 14th May 1858, No. 629, communicated in Board's Proceedings, dated 26th May 1858 ...	9
Increase in consqeuence of six villages having been transferred in Fusly 1276 from Trippatore talook of Salem District, to Trinomallay talook, of this District.—*Vide* Government Order, 22nd December 1865, communicated in Board's Proceedings, 6th January 1866. ...	6
	15
Net decrease as above shown...	272

138. II. Amani.—The increase of six villages under this head is simply owing to the transfer of that number from Ryot war to Amani in Fusly 1276.

139. III. Shrotriem and Surva Inams.—Under this head there is an increase of three villages over the last return, caused by the transfer of three Shrotriem villages from the Trichinopoly District.

140. IV. Moottahs and Polliems.—Requires no remark.

141. V. Uninhabited Villages.—Under this head there is an increase of 270 villages due to the transfer of that number from Ryotwar to this head, as provided in the form; while these are villages though comparatively depopulated have usually been classed under Ryotwar.

142. The eleven villages entered opposite to No. 5 for Fusly 1271 represent Moturpha villages. As no item has been provided for, for the entry of such villages distinct from others, they are included under the head "Uninhabited," and comparison is instituted.

143. Statement B.—The next Statement which calls for notice is the Statement showing the Circar ayacut and cultivation in this District.

144. The total ayacut, as per Survey, exclusive of Porumboke, in Fusly 1276, is Acres 18,39,095, bearing an assessment of Rupees 41,51,765; while in Fusly 1271 it was Acres 18,28,140, or Rupees 44,14,263, showing an increase of Acres 10,955, and a decrease of assessment of Rupees 2,62,498.

145. The increase in the extent arises partly from the inclusion of ayacut of the villages recently transferred from Woodiarpolliem talook, of Trichinopoly, to the Chellumbrum talook of this District, and partly from the inclusion of the cultivated portion of the ayacut of the resumed Jagheer villages of Chikadi, Shenkarapoorum, and Reshivendiyum, where only the extent actually cultivated annually has been assumed as the ayacut in consequence of there having been no Survey or Settlement in those parts.

146. As regards the decrease in the assessment, the following will explain it:—

Decrease in consequence of excluding from the Ain assessment the Road Fund included at various rates of one anna per cawny in the Hooloos talooks, and four Pies in the Rupee in the newly surveyed and resettled Talook of Chellumbrum, consequent on the introduction of Road Cess Act No. III of 1866, as well as the decrease in the assessment of Inam lands, the assessment on those lands having been fixed at the revised rates of Teerwah, whereas in Fusly 1271 these lands bore the Hooloos assessment ...	2,86,180
Deduct increase in consequence of increased cultivation in Fusly 1276 in the resumed Jagheer villages, as well as the increase consequent on the transfer of villages from the Woodiarpolliem talook ...	23,682
Net decrease...	2,62,498

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147. The Inam ayacut in Fusly 1276 amounts to Acres 1,00,638 or Rupees 3,36,820, showing an increase of Acres 18,450 or Rupees 28,418, against Acres 82,188 and Rupees 3,08,402 in the previous five years. This increase is due to the transfer to Inam from the Ain ayacut of lands assigned in Fusly 1276 to the Temple Trustees and Service Yeomiahdars in lieu of existing money payments.

148. The land in occupation amounts to Acres 9,22,749, assessed at Rupees 24,93,682, while the land lying waste is Acres 8,15,708, assessed at Rupees 13,21,263. The percentage of waste to the total ayacut is 44 on the extent and 32 on the assessment, as shown in the following Abstract:—

Items.	Extent.	Assessment.
	ACRES.	RS.
Total ayacut...	18,39,095	41,51,765
Deduct Inam	1,00,638	3,36,820
Remainder...	17,38,457	38,14,945
Cultivation	9,22,749	24,93,682
Waste...	8,15,708	13,21,263
Percentage...	44	32

149. STATEMENT C.—The next Statement requiring remark is marked C, showing the different sources of irrigation in each talook.

150. The following Abstract gives in one view the existing sources of irrigation available.

Sources of Irrigation.	As per Fusly 1271.	As per Fusly 1276.	Increase.	Decrease.
Government Tanks both in repair and out of repair.	3,366	3,362	...	4
River channels, do	1,100	1,134	34	...
Spring channels, do	299	308	9	...
Anicut do	234	234	...	...
Private Tanks do	198	251	53	...
Do. River channels do	6	5	...	1
Do. Spring do	68	20	...	48
Do. Anicuts do...	3	3	...	...
Wells {Old	16,829	16,429	...	400
Wells {New	32,811	35,584	2,773	...

151. The decrease and increase in the Government Tanks, River, and Spring channels and anicuts, as well as in the River and Spring channels and anicuts under the head Private, are chiefly attributable to the interchange of villages between this and the Trichinopoly District.

152. The increase of 53 tanks in excess of the last Quinquennial Return under the head Private, is owing mainly to the reconstruction of tanks since Fusly 1271, at the expense of the ryots in the Talooks of Ellavanasoor and Virdachellum.

153. The decrease in the old wells is attributable to their gradual decay, their restoration usually costing more than for the construction of new ones.

154. The increase of 2,773 new wells since the last Quinquennial Return affords satisfactory proof of the good effects of the rule exempting from additional tax, wells sunk in dry land at private cost. I may add that three-fourths of the wells included in this Return are temporary, not permanent, and have not, therefore, been constructed of durable materials, but the remaining one-fourth are of masonry work and for permanent use.

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155. The Statement D. shows the houses and population in this District. The annexed short abstract is for easy reference:—

Items.	As per last Quenquennial Return.	As per Fusly 1276.	Increase.	Decrease.
Hindoos	10,87,639	12,11,493	1,23,854	......
Mussulmen	26,703	31,490	4,787	......
Christians	14,088	18,863	4,775	......
Total	11,28,430	12,61,846	1,33,416	......
Houses of every description	1,77,132	1,88,544	11,412	......

156. According to the present Census, the total population of the District amounts to 12,61,846, or an increase of population since the last Census of Fusly 1271, of 1,33,416. This result is the mere gradual growth of the population during the last five years, and the few additional villages transferred from Trichinopoly and Salem could have had little influence in the increase, and of course with the population, houses will have proportionately increased in number also.

157. Out of the total population, 10,62,504 are entered as of the agricultural class, and 1,99,342 are put down to the non-agricultural.

158. The following is a short abstract of Statement E. showing the number of Ryots, Puttas, and Cattle:—

Items.	As per Fusly 1271.	As per Fusly 1276.	Increase.	Decrease.
Ryots...	3,01,716	4,10,344	1,08,628	......
Puttas...	2,25,630	2,57,054	31,424	......
Ploughs	1,11,724	1,19,463	7,739	......
Cattle...	10,41,640	9,66,320	......	75,320

159. The gradual and steady increase here indicated under the three heads of Ryots, Puttas, and Ploughs, are gratifying, and may be attributed as the gradual and inevitable results from the reduction in the land tax.

160. The very large decrease in cattle is, no doubt, owing to the sad loss from the prevalence of murrain and other diseases during the past two years, and in particular to the terrible drought season through which we passed in the last year, the effects of which can hardly yet be said to have passed away.

161. The last Statement marked F., which shows the Rent Roll for Fusly 1276, requires remark. The total number of Puttas distributed in the District are 2,57,054, consisting of single and joint Puttas. Of this the Puttas for small holdings under Rupees 10, are 1,73,149, and those up to 30 Rupees amount to 59,398, making a total of 2,32,547 or 90 per cent. of the whole number of Puttas issued.

162. Remarks on the conduct of the Subordinate Officers.—Since my last year's report, Mr. Hathaway succeeded as Sub-Collector, and Mr. Lister as my Head Assistant. The ability and reputation of the former Officer has, I fancy, already been noticed by those under whom he has served as an Assistant in other Districts, and although my experience of Mr. Hathaway is comparatively short, I am able to bear testimony confirmatory of his high qualifications as an able and zealous administrative officer in every branch of duty devolving on him. Mr. Lister is necessarily inexperienced, but he possesses all the qualities requisite to render him an efficient Revenue

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Officer, and I feel every confidence in his proper management of the division of the District placed under his immediate charge. My Assistant, Mr. Rice, as yet has had little field to develope his qualifications; but he has worked under me now for nearly two years, and I have been led to form favourable impressions of his ability and zeal as a Public officer. Mr. Rice has recently passed the first standard examination, and has been invested with the higher Magisterial powers, and I hope shortly to place him in a position where he will be of more use to me than heretofore, and when, I have little doubt, he will in no respect be found wanting.

163. UNCOVENANTED OFFICERS.—I continue to receive from Mr. Wright, the Deputy Collector in separate charge, every assistance, and Mr. Wright continues a steady and persevering Officer. I have equal reason to speak well and approvingly of the manner in which the Salt Deputy Collector, Mr. Thomas, has performed the responsible duties of his position since his appointment though so new to him. His thorough knowledge of Tamil has given him great facilities.

164. I do not know whether I should here notice the Treasury Deputy Collector, and the important department immediately subject to his supervision and controul, but if my testimony be required, I have only to add that as a Treasury Officer, and for soundness and clearness of judgment and understanding in all matters pertaining to his responsible functions, I have formed the highest opinion of "Vurda Acharry's merits and qualifications.

165. The Tahsildars generally have well and satisfactorily discharged the onerous and miscellaneous labours devolving on them. Mr Dique, an East Indian, and the only newly appointed Tahsildar since last year's Report, has fulfilled my expectations of him as an efficient and zealous servant.

166. Finally, it gives me pleasure to record my satisfaction with the generally able and zealous manner in which the Ministerial servants of my office have, throughout the year, discharged their various duties. I have already frequently recorded my high approval of the Serishtadar, whose experience and knowledge of the District increases of course with years, and I am bound to acknowledge the value of his services in all matters of Revenue Administration. The Head English Clerk, and the head servants of the other departments of my office, have likewise all done their several parts well, and have given me every satisfaction.

167. The Report of my Sub-Collector on the settlement of his talooks is enclosed.

COTTACOOPUM,
25th September 1867.

(Signed) C. W. READE,
Collector.

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PUNROOTTY,
28th October 1867,

(Signed) C. W. READE,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to report on the Revenue Settlement of the Sub-Division for Fusly 1276, and to submit the eight Statements and enclosures in Nos. 3, 7, and 8, in the forms prescribed by the Board of Revenue in their Circular Memorandum, No. 787, of the 14th August 1866.

2. The Settlement of the Fusly was conducted by me at Virdachellum, Porto-Novo, and Ammapettai, from 25th March to 30th April, as particularized in column 9 of Statement No. 1. The number of fresh puttas issued in the Fusly amounts to 1,678, which is less by 499 than the issue of last Fusly. The total number of Puttas, therefore, in the Sub-division is 71,939, or 719 in excess of the previous Fusly; and column 6 must be understood as referring to old Puttas, to which the heading, therefore, of "Distribution" is not properly applicable. It is gratifying to see that the permanence of previous Puttas is being understood: though I find that in many cases there has been a consequent disregard of 149 of the Standing Orders, Section 3, which requires the transfer of the Putta on the death of the puttadar to his heir.

3. Transfer of Villages.—The total number of Government villages in the Sub-division as shown in column 3 of the Statement No. 1, has been reduced from 790 to 788, in consequence of the whole Ayacut of the two villages of Kandakumaran and M. Uttamasoghagan, in the Chidambaram talook, having been transferred as Devastanum Maniem in lieu of ready-money allowances, and assigned to the Bhuvarahaswami Pagoda of Srimushnam.

4. Prices of Grain.—No. 2 is the Statement showing the average prices of grain in the Sub-division during Fusly 1276, and the Comparative Abstract shows the increase on the average prices of the past ten years, as well as the enhanced prices of 1276 over those of 1275. In column 9 of the Comparative Abstract the average price of second sort paddy is given for each Fusly, as far back as 1270, but for the previous years no information is procurable.

5. Statement No. 3 shows the Ryots' holdings and cultivation, with subsequent alterations made during the year, and the subjoined is a Comparative Abstract exhibiting the increase of decrease under each item.

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Comparative Abstract.

Items.	Fusly 1275. Extent.	Fusly 1275. Assessment.	Fusly 1276. Extent.	Fusly 1276. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Ryots' holdings......	2,99,228	9,50,406 6 0	3,07,774	9,61,902 5 1	8,546	11,495 15 1	...	... ...
Deduct—								
Land resigned	16,975	37,480 7 3	10,461	22,327 14 5	......	... ...	6,514	15,153 8 10
Do. sold or transferred	4,828	17,708 6 8	7,314	43,827 3 2	2,486	26,118 12 6	...	... ...
Do. become useless or appropriated to some public purposes	125	411 2 7	89	210 2 8	......	... ...	36	200 15 11
Total...	21,928	55,600 0 6	17,864	66,365 4 3	2,486	26,118 12 6	6,550	15,353 8 9
Remainder...	2,77,300	8,94,806 5 6	2,89,910	8,95,537 0 10	12,610	730 11 4	...	... ...
Add—								
Land taken on Durkhast...	20,413	45,295 11 6	24,827	52,500 10 6	4,414	7,204 15 0	...	... ...
Do. purchased or obtained by transfer....................	10,061	21,800 4 1	297	877 13 5	......	... ...	9,764	20,922 6 8
						Deduct increase...	4,414	7,204 15 0
Total...	30,474	67,095 15 7	25,124	53,378 7 11	......	... ...	5,350	13,717 7 8
Total holding	3,07,774	9,61,902 5 1	3,15,034	9,48,915 8 9	7,260	... ...	...	12,986 12 4
Waste remitted......	3,069	11,749 9 1	784	2,522 7 5	......	... ...	2,285	9,227 1 8
Remainder...	3,04,705	9,50,152 12 0	3,14,250	9,46,393 1 4	9,545	... ...	...	3,759 10 8
Actual cultivation...	2,81,618	8,96,302 12 3	2,93,071	9,00,345 11 9	11,453	4,042 15 6	...	... ...
Waste charged	23,087	53,849 15 9	21,179	46,047 5 7	......	... ...	1,908	7,802 10 2

6. The extent of the holding at the commencement of the Fusly was Acres 3,07,774, assessed at Rupees 9,61,902-5-1. After deducting therefrom the lands relinquished and transferred from one head to another, as detailed in the annexed abstract, and adding to the remainder the lands taken up afresh and those obtained by transfer, the result found at the close of Fusly was Acres 3,15,034, bearing an assessment of Rupees 9,48,915-8-9, as entered in columns 31 and 32. This amount is exclusive of water cess and second crop assessment, which amount to Rupees 58,673-7-3, as entered in columns 49 and 51:—

	ACRES.	RS.	A.	P.
Land resigned...	10,461	22,327	14	5
Land transferred as Devastanum Maniem...	7,017	23,802	1	5
Land transferred from Nunja to Punja, and from Totacal to Nunja and Punja...	297	1,268	5	8
Land sold for arrears of Revenue, and purchased nominally by Government	67	150	5	11
Land set aside for public purposes......	22	59	10	9
Land redeemed by payment of twenty-five years assessment	...	0	2	0
Amount of Road Cess deducted from Land Revenue assessment in which it was included before the introduction of Act No. III. of 1866.	...	18,756	12	1
Total...	17,864	66,365	4	3

7. From the comparative abstract in paragraph 5, it will be found that there is an increase of Acres 7,260 in the extent of the holdings, and a decrease of Rupees 12,986-12-4 in the amount of assessment. This decrease in assessment is owing to the Road Cess which was included in the Land Revenue assessment before the introduction of Act No. III. of 1866, Madras, having been carried to a distinct head during the Fusly, as well as to the transfer of land from one class to another. The total increase in extent would have been Acres 14,300 but for a deduction of Acres 7,017, which have been transferred as Pagoda endowments.

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8. The increase under the head "Land transferred" amounts to Acres 2,486, representing an assessment of Rupees 26,118-12-6. This is attributed to the assignment of Ain land as Pagoda Maniem, transfer of land from one class to another, and, with regard to the increase in assessment, the separation of Road Cess from Land Revenue assessment.

9. Under the heads "Waste remitted," "Land resigned," and "Waste charged," the decrease observable is the result of the favourable season of the Fusly under report. The decrease in the former is Acres 2,285, assessed at Rupees 9,227-1-8, under the second item Acres 6,514, assessed at Rupees 15,152-8-10, and under the last it amounts to Acres 1,908, assessed at Rupees 7,802-10-2.

10. An increase is observable in the actual cultivation to the extent of Acres 11,453, representing an assessment of Rupees 4,042-15-6; but the proper assessment on the increased cultivation is reduced to the present entry by the removal of the Road Cess from the Land Revenue assessment, in which it remains included in the past Fusly.

11. Enclosure B. in Statement No. 3 shows the extent of cultivation of Sugarcane, Cotton, and Indigo, and the annexed Comparative Memorandum shows a decrease in the cultivation of the two last, owing to the far better prices obtainable now for grain; while the Cotton that is raised is put down on lands of far inferior value:—

Products.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	Acres.	RS.	Acres.	RS.	Acres.	RS.	Acres.	RS.
Sugarcane ...	156	721	171	727	15	6	......	......
Cotton	37,269	76,866	35,653	56,072	......	......	1,616	20,794
Indigo	3,420	7,452	1,297	2,950	......	......	2,123	4,502

12. Enclosure C. in No. 3 is blank, as there were no fresh Cowles granted, and all the previous grants have expired.

13. Subjoined is a Memorandum showing the principal sources of irrigation, the extent of ayacut and cultivation under each head, as compared with the Fusly 1275:—

MEMORANDUM.

Sources of Irrigation.	Ayacut.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
		Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.	Extent actually cultivated.	Assessment.
	ACRES.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Coleroon Lower anicut	74,616	73,530	4,23,608	71,971	4,08,415	...	...	1,560	15,193
Vellar Shetyatope anicut	13,661	12,584	79,470	12,409	80,380	...	910	175	...
Total...	88,277	86,114	5,03,078	84,380	4,88,795	...	910	1,735	15,193

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The decrease in the extent and assessment of land cultivated under the Lower anicut is owing to the transfer of lands as Davastanum Maniem in the Fusly. The increase in the assessment under the Shetiyatope anicut is owing to an additional extent of Punja land cultivated with Nunja crops, the water assessment in such cases alone being brought to this account.

14. During the Fusly under report, no ruined tanks were made over to individuals for restoration, but the subject is now under consideration; and it appears that there are many ryots who are anxious to rebuild old ruined tanks according to the rules laid down. There are eighty-eight ruined tanks in these two talooks.

15. Statement No. 4 exhibits the particulars of remissions granted under different heads in comparison with the past Fusly. The circumstances which rendered particular remissions necessary are given in the foot note of the Statement as usual. In this Statement, the remission on Nunja waste does not appear, as this item has been entered in Statement No. 3, Columns 35 to 38, noticed already in paragraph 5.

16. The increase in the amount of Cowle remissions arises from the assignment of land in Virdachellum talook under the Tope rules to the extent of Acres 51·64 assessed at Rupees 141-10-4.

17. Statement No. 5 shows the Demand, Collection, and Balance of the Land Revenue Miscellaneous items for Fusly 1276. The current demand under this head amounts to Rupees 26,940-2-9, or Rupees 701 less than that of Fusly 1275. The decrease particularly arises from the item "Land cultivated but not included in the Jummahbundy."

18. Statement No. 6 exhibits the Demand, Collection, and Balance of Shrotriem villages in the Sub-Division for Fusly 1276. There were arrears of Peshcush to the amount of Rupees 657-0-4, at the close of the Fusly, of which Rupees 619-10-8 was collected subsequently, leaving an apparent arrear of Rupees 37-5-8 in Virdachellum talook: but this is a sum that ought to be remitted as it represents the proportion of the Peshcush for Fuslies 1274, 1275, and 1276, on certain land taken up for the purpose of an irrigation channel at Valayamahdevi. Application for remitting, this has to be asked each year, and therefore it is requested that the amount, Rupees 12-7-7, may be no longer charged each year, but that the yearly Peshcush may be lowered from the present 230 Rupees to Rupees 217-8-5. A similar application was sent three years ago, but no answer has yet been received.

19. Statement No. 7 shows the Demand, Collection, and Balance on all sources of Revenue, current and arrears. The balance to be collected for Fusly 1276 is Rupees 6,649-8-0, as entered in column 6, and the arrears for previous Fuslies is Rupees 6,666-11-10, as shown in column 13, giving a total arrear of Rupees 13,316-3-10 on the 1st September 1867. Of this arrear for previous Fuslies, Rupees 6,244-13-2 is irrecoverable, and there is only a small remainder of Rupees 421-14-8, therefore, really outstanding for all the past Fuslies, which reflects great credit on the exertions of the Tahsildars.

20. Enclosure A in Statement No. 7 exhibits the collection, both current and arrears, of all sources of Revenue within the Fusly, and the balance outstanding.

21. No. 8 is the Statement of collections during Fusly 1276, on account of arrears under every head of Revenue for former Fuslies. As shown in column 3 there was a sum of Rupees 17,984-9-10 including Ryotwar, Jodi or Shrotriem, and Miscellaneous items to be recovered at the beginning of the Fusly, of which the sum collected and remitted within the Fusly amounts to Rupees 11,259-1-8, and the balance at the close of Fusly to Rupees 6,725-8-2. This sum has been reduced by subsequent collections to Rupees 6,666-11-10. Of this balance, Rupees 421-14-8

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is recoverable, as entered in column 9 of the Statement. The remaining sum of Rupees 6,244-13-2 is irrecoverable under the circumstances explained below, and should be struck off the accounts:—

Items.	Fusly 1271.	Fusly 1272.	Fusly 1273.	Fusly 1274.	Fusly 1275.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A.P.	RS. A. P.	RS. A. P.
1. Assessment on land subject to boundary dispute credited in the accounts of both the disputant villages.	... ...	... ...	11 13 6	... ...	111 3 6	123 1 0
2. Do. on Talayari Maniem land	.. ..	... ...	... ...	2,470 7 3	2,452 1 10	4,922 9 1
3. Do. on land sold for arrears of Revenue, but not realized.	95 2 4	45 11 4	120 2 0	322 11 9	42 11 9	626 7 2
4. Do. on land taken up for channel purposes from a Shrotriem village	... ...	... ...	... ...	12 6 6	12 7 7	24 14 1
5. Do. on Nunja waste ordered to be remitted afterJummahbundy, but not struck off the accounts, as the accounts were all closed. ...	... ...	... ...	... ...	4 5 7	172 3 5	176 9 0
6. Assessment charged by mistake on land redeemed under the Freehold Rules... ...	... ...	... ...	... ...	... ...	0 2 0	0 2 0
7. Assessment on land charged by mistake under two accounts...	... ...	... ...	20 13 0	4 8 0	335 9 10	360 14 10
8. Assessment charged on Inam land relinquished.	... .	... ...	... ...	... ...	10 4 0	10 4 0
Total...	95 2 4	45 11 4	152 12 6	2,814 7 1	3,136 11 11	6,244 13 2

22. Enclosure A in Statement No. 8 shows the extent to which coercive process was employed in the collection of Revenue during Fusly 1276. Coercive measure was adopted in the cases of 503 defaulters in 225 villages, and property estimated at Rupees 3,780 attached an account of the arrears, amounting to Rupees 4,053; but in many instances the arrears were made good before sale of property. The value of property sold amounts to Rupees 1,962.

23. Talook and Village Accounts.—The Talook accounts have been examined and found in good order. A few errors were discovered and were pointed out. The Village accounts are not in such good order, and there has been very lax procedure hitherto on the part of the Kurnums in re-measuring and sub-dividing the paimash fields on their own responsibility, so as entirely to alter the extent of each as entered in the paimash accounts. This was strictly forbidden at the last Jummahbundy, and endeavours are being made entirely to prevent it. Another obstacle to getting the monthly village accounts written correctly and punctually is that they generally are not begun till some months after the commencement of the Fusly, and are then written up from memory. There are two causes of this, one the non-issue of the necessary stationery in proper time, and the other the habit in this District of not finishing the Jummahbundy till almost the end of Fusly; so that then the Kurnums are engaged in writing the Jummahbundy accounts, and cannot go to their own villages for beginning the new accounts till many weeks afterwards.

24. Public and Private Topes.—The extent of land granted in the Fusly for the plantation of Private Topes under the Tope Rules amounts to Acres 51·64, assessed at Rupees 141-10-4 in the

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Virdachellum talook; and the total assignment of land for Public and Private Topes, including the previous year's grants, is as follows :—

	Public Topes.		Private Topes.		Total Extent.	Total Assessment.
	Extent.	Assessment.	Extent.	Assessment.		
		RS. A. P.		RS. A. P.		RS. A. P.
Virdachellum	20 89	62 8 6	284 60	744 14 4	305 49	807 6 10
Chidambaram	6 74	8 7 0	228 90	462 6 8	235 64	470 13 8
Total...	27 63	70 15 6	513 50	1,207 5 0	541 13	1,278 4 6

Land is also being set apart in each village for public or village topes, which will soon be planted, as with a little encouragement the people in this District are peculiarly interested in the matter; and commencement has already been made in collecting and sowing seed of the common Babul, which grows easily and quickly without much care, thus furnishing small tough wood that is very useful for agricultural purposes, besides providing a shelter and protection for valuable trees that grow more slowly. The total extent thus taken up for planting is not yet known, but I expect that in a year or two the results will be very encouraging.

25. Acquisition of lands by Public Servants.—No lands have been acquired by the officials of the Sub-Division during the year with the exception of Acres 5·28 of Punja land, assessed at Rupees 11-4-0, granted to S. Venkitta Soobbayyar, Tahsildar, for plantation of Private Tope under the Tope Rules.

26. Season and health.—The season of the Fusly 1276 was favourable. Cholera broke out in Chidambaram, as is generally the case each year, and the deaths were numerous. There were a few cases in Virdachellum and other parts of the Sub-Division, but not to any great extent. Murrain prevailed in both talooks to a small extent.

27. Vaccination.—The Dresser accompanied the office when on circuit, and rendered his services in vaccination as far as he could. The following Statement of the result is given, as ordered in the Revenue Board's Circular Standing, $\frac{10}{1}$ of the 12th July last:—

Statement of Children vaccinated in the Sub-Division from 1st July 1866 to 31st July 1867.

Villages.	Number vaccinated.	Number successful.	Number unsuccessful.	Remarks.
Virdachellum...	30	19	11	
Porto-Novo	1	...	1	
Tillanayaganelloor...	1	...	1	
Munjakuppam	3	3	...	
Total ...	35	22	13	

28. The quinquennial returns of the Fusly 1276 are herewith sent in the prescribed forms. I intend to check the census by personally taking it again in one or two villages selected at hazard, with a view to seeing whether the present numbers appear sufficiently correct.

(Signed) W. F. HATHAWAY,
Sub-Collector.

(True Copy.)

(Signed) C. W. READE,
Collector.

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SETTLEMENT REPORT

OF

TANJORE.

1. I have the honour to submit my Report on the Settlement of the revenues of this District for Fusly 1276 (A. D. 1866-67.) The prescribed Statements accompany as per list enclosed.

2. The settlement of the several talooks was conducted by the Officers and at the places named in the subjoined table:—

Names of the Officers.	Names of the talooks.	Stations where Jummahbundy was made.	Period occupied for the settlement of each talook.
G. L. Morris, Esq., Collector.	Combaconum	Combaconum	3rd, 4th, 6th, and 7th May 1867.
	Puttukottai	Chettubava Chattram	15th to 18th April 1867.
J. C. Hughesdon, Esq., Acting Sub-Collector.	Negapatam. ... Nannilam.	Negapatam... ... Kivalur ... ... Trivalur	10th March to 25th June 1867.
		Nannilam ... ... Peralam	12th March to 23rd May 1867.
G. A. Parker, Esq., Acting Head Assistant Collector.	Mayaveram. ... Shially.	Mayaveram	18th, 20th, 21st, and 30th May, and 4th June 1867.
		Tiruvadutorai... ...	15th to 17th May 1867.
		Tranquebar	17th to 27th February, 23rd and 25th May 1867.
		Shially	28th February to 9th March, 27th and 28th May 1867.
A. Ramachendra Row, Third Class Deputy Collector.	Tanjore.	Tanjore	7th to 14th, 16th, 19th, and 22nd to 30th June 1867.
		Trivadi	13th to 18th March, and 6th May 1867.
		Vellum	9th and 10th April and 7th and 8th May 1867.
		Melattur...	22nd to 31st March, and 3rd, 4th, 15th, 20th, and 21st June 1867.
A. Srinivasa Row, Fourth Class Deputy Collector.	Tritrapundi	Tritrapundi	15th to 20th June, and 15th July 1867.
	Mannargudi	Mannargudi	6th to 11th, and 13th and 14th May, and 3rd to 6th, and 10th June 1867.

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3. Puttas under Fieldwar Settlement.—The total number of Land Revenue Puttas under Fieldwar Settlement during the year under report was 42,536, against 42,376 in the year preceding; the small increase of 160 being the result of sub-division of holdings in ordinary course of sale, partition, and similar other causes. Of the old Puttas, only 15,277 were renewed, 7,324 were retained with the alterations which took place during the past year noted therein, and the remaining 19,775 remained unaltered.

4. Puttas introduced in Mottamfaisal Villages.—During the year under report, considerable progress was made in introducing the system of giving Puttas in Mottamfaisal villages as directed* by the Board. Of 2,831 villages under this mode of settlement, comprising a total number of 68,954 holdings, Puttas have been given during the past two years for 43,173 holdings in 2,208 villages, and I trust that the remaining 623 villages, comprising 25,781 holdings, will be brought under the regular Putta system during the settlement of this year. Of the total number of Puttas hitherto given, namely, 43,173, 34,793 were new Puttas issued for the first time this year; 2,338 were those retained out of those issued last year, the alterations which took place during the year under report being noted therein; and the remaining 6,042 were those of the preceding year's Puttas, which remained unaltered.

* *Vide* Proceedings, dated 10th April 1865, No. 1,911, 29th June 1865, No. 3,615.

5. Variations in the number and tenures of villages.—The variations in the number of villages under different heads of settlement, are shown in the subjoined Tabular Statement, with explanatory remarks as to the cause of the variation under each head:—

		Number as it stood in Fusly 1275.	Number as it stood in Fusly 1276.	Increase.	Decrease.
Tariff or Government villages.	1. Field assessed ...	1,801	1,792	...	9
	2. Mottamfaisal	2,829	2,831	2	...
	3. Olungu rented, affected by price ...	2	2	...	...
	4. Olungu rented, but not affected by price ...	166	166	...	...
	5. Grain rented	1	1	...	...
	6. Amani...	10	3	...	7
Total Tariff or Government villages.		4,809	4,795	...	14
Inam, &c., villages.	1. Poliaput	251	251	...	...
	2. Survamaniem ...	431	453	22	...
	3. Shrotriem	607	600	...	7
	4. Fixed money rented...	47	46	...	1
	5. Permanently grain rented	11	11	...	...
	6. Ardhamaniam, or half assessed...	5	5	...	...
	7. Mokhassa	139	139	...	...
	Total Inam, &c., villages...	1,491	1,505	14	...
	8. Towns not paying any revenue to Government.	26	26	...	...
	9. Sudhapal, or entirely waste	5	5	...	...
	10. Jungle	1	1	...	...
	Grand Total ...	6,332	6,332	...	...

Remarks.

Government Villages.

1. This decrease is the result of ten villages having been assigned to Pagodas in lieu of ready money allowances, and one transferred to the head of Sudhapal, or entirely waste, and of two villages having been transferred from the latter to this head.

2. This increase arises from seven villages having come under this head from Amani, while four villages under this head were assigned to Pagodas, and one was transferred to that of Sudhapal, or entirely waste.

6. This discrease consists of villages brought under Mottamfaisal settlement.

Inam, &c., Villages.

2. This increase consists of villages brought under this head in consequence of their having been assigned to Pagodas. Of the twenty-two thus added to this head, fourteen were Government villages, seven Shrotriem, and one Rokkaguttagai, or fixed money rented: in the case of the two descriptions of villages last mentioned, the Jodi payable to Government having been transferred to the Pagodas.

3 and 4.— *Vide* remark above.

9. Two villages under this head were transferred to the head of Field assessed, in consequence of their having been brought under cultivation during the past year; while two villages, one Field assessed, and one Mottamfaisal, were brought under this head on account of their having been entirely waste. Thus the number of villages under this head stands the same as in last year.

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6. SEASON.—The season was on the whole favourable. As will be seen from the annexed table, the local rains were in some places deficient during the earlier part of the season; but in those parts of the District which enjoy the advantages of river irrigation, they were generally ample. In almost all the branches of the Cauvery there was throughout the season a steady supply of freshes, and this coupled with seasonable showers at a time when they are most needed in the Delta, produce an abundant harvest, except where the means of irrigation were defective and precarious.

7. In the upland tracts, however, as the table of rain-fall shows, the rains were very scanty. Owing to an almost entire absence of rain during the early part of the cultivating season in parts of the dry talooks of Tritrapundi and Pattukottai, the dry and garden crops of the first six months were to a great extent lost. In the villages situated on the coast, this loss was, in a great measure, made good by the more abundant yield of the later crops; but in those parts of the district not under the influence of river irrigation, the outturn was on the whole poor, and in some localities scarcely sufficient to repay the cost of seed and agricultural stock.

Months.	1861-62.	1862-63.	1863-64.	1864-65.	1865-66.	1866-67.
April	2·18	...	5·61	1·39	1·9	·16
May	1·47	·82	1·37	3·02	3·1	·4
June	1·16	1·87	3·	·5	·15	1·35
July	2·68	3·92	3·92	1·7	2·55	·53
August	2·48	3·54	3·1	4·5	1·53	2·3
September...	7·04	7·99	2·04	2·4	3·4	1·9
	17·01	18·14	19·04	13·51	12·63	6·64
October	1·54	5·72	13·03	15·9	5·	6·4
November...	12·73	12·73	10·07	3·5	4·35	6·15
December...	1·17	12·81	13·29	2·	·7	8·6
January	3·	·93	...	1·	...	·07
February	5·74	2·12	...	...	·5	...
March...	·45	3·55	...	...	...	...
	24·63	37·86	36·39	22·4	10·55	21·22
Total...	41·64	56·	55·43	35·91	23·18	27·86

8. SANITARY CONDITION.—In a sanitary point of view, the year under report was the most unfavourable known for several years. Owing to the almost entire failure of the regular monsoon during the preceding year, and which again had been preceded by a succession of indifferent monsoons, a drought of unparallelled severity with all the diseases incidental to it, prevailed during the early part of the year. These diseases were, cholera, small-pox, fever, diarrhœa and dysentery; the last mentioned two were of a peculiarly virulent type, and prevailed chiefly in the southernmost parts beyond the delta, as also on the coast. In the sea-port towns of Nagore and Negapatam, cholera again broke out in the month of March, and continued more or less till the

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close of the year, causing a large amount of mortality. The subjoined Table shows the amount of mortality from different diseases as per death registers during the past and the preceding year:—

	Fusly 1275.	Fusly 1276.
From cholera	5,528*	9,425
Small-pox	991	1,741
Fever...	4,616	4,838
Other diseases	18,031	19,547
	29,166	35,551

* In last year's report, the number is shown to be 4,461, but this has been found to be incorrect. The figures here shown do not include Poliput villages.

9. The effect of the drought on the health of the cattle was of course very bad. In the southernmost parts of the District, they are reported to have died in the early part of the year in numbers from starvation, as well as from disease brought on by want of pasture and water.

10. Prices.—Prices of agricultural produce during the past year rose extremely. The average current selling price of paddy grain, as deduced from monthly returns of village sales, was Rupee 1-8-4¾ per Tanjore Kalam, or Rupees 176-13-11 per Madras Garce; exhibiting, as shown in the subjoined Statement, an increase of 29/16 over the similar average rate of the preceding year, and of no less than 217 per cent. over the standard commutation price.

	Per Tanjore Kalam of Paddy.			Per Madras Garce.		
	RS.	A.	P.	RS.	A.	P.
Standard price...	0	7	8⅜	55	12	11
Commutation price of Fusly 1275	1	7	9⅜	172	6	7
Do. do. of ,, 1276	1	8	4¾	176	13	11
Increase above the standard...	1	0	8⅜	...	...	...
Percentage	216/78			...	...	...
Increase above last Fusly	0	0	7⅜	...	...	...
Percentage	29/16			...	...	...

11. The increase here denoted being the result of a comparison between average rates, does not give a correct idea of the pressure actually felt from the dearness of food during the year under report. In the months of September, October, and November, the price of second sort paddy averaged Rupees 332, and that of second sort rice no less than Rupees 717 per Madras Garce, or 3¾ Madras measures a Rupee, and the distress among the poorer classes at this time was, as might be conceived, very great. Latterly, when the season took a favourable turn, prices returned to their former rate, which they have since more or less mantained.. Under existing circumstances, however, prices are at present nevertheless exceedingly high.

12. The very high rates to which prices rose during the earlier part of the year were, doubtless, the result of an extraordinarily increased demand from other Districts inland, more especially Madura and the Tondiman's country, consequent on the failure there of the crops in the preceding year. They were in a measure due also to a similar failure in the upland parts of this District.

13. The wages of agricultural and other mechanical labour have increased of late, but the increase therein is not proportionate to that in the price of food. During the earlier part of the year under report, large numbers of labourers emigrated from this District to Ceylon, the Straits,

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the Mauritius, and the French Colonies; but many subsequently returned on receiving tidings of a favourable change in the state of the season.

14. Ryots' holdings.—The aggregate extent of land comprising the ryots' holdings during the year under report was 10,02,715 acres, bearing an assessment of Rupees 38,65,690, against 9,99,559 acres, assessed at Rupees 38,77,371, in the year preceding. From the latter, however, must be deducted Rupees 29,420, being the assessment of 5,264 acres assigned to religious institutions in lieu of ready-money allowances, and the result then would be an increase in favour of the year under report, of 8,420 acres in the extent of the holdings, and of Rupees 17,739 in the amount of the revenue, due chiefly to extended cultivation.

Items.	Fusly 1275.			Fusly 1276.	
	Extent.	Assessment.		Extent.	Assessment.
	ACRES.	RS.		ACRES.	RS.
Ryots' holding at the beginning of the year ...	9,94,368	38,68,479		9,99,559	38,77,371
			Add on account of Amani villages brought under settlement...	714	3,559
				10,00,273	38,80,930
			Deduct		
			Assigned over to Pagodas...	5,264	29,420
			Reduction in the assessment of lands under ruined tanks made over to ryots at the highest Punja rates... ...	....	876
				5,264	30,296
			Remainder...	9,95,009	38,50,634
Lands given up	2,148	5,373		*12,432	51,956
Remainder	9,92,220	38,63,106		9,82,577	37,98,678
Lands taken up	7,339	14,265		*20,138	67,012
Total holdings ...	9,99,559	38,77,371		10,02,715	38,65,690
Deduct waste, consisting of whole survey fields, the assessment of which was remitted...	21,188	78,930		14,809	58,861
Remainder ...	9,78,371	37,98,441		9,87,906	38,06,829
Particulars. Actual cultivation.	8,80,607	36,21,471		8,91,225	36,11,341
Particulars. Waste charged ..	97,764	1,76,970		96,681	1,95,488

* These figures include transfers by sale, mortgage, &c.

N. B.—It will be seen that in the extent of land there is an increase, while in the assessment there is a decrease as compared with the preceding year. This is owing to lands assigned to Pagodas being assessed with higher rates, while those newly brought under cultivation were lightly assessed.

15. Waste remitted and waste charged.—In waste remitted there is a decrease of Rupees 20,069, counterbalanced by an increase of Rupees 18,518 in waste charged. The former is due to the more favourable character of the season, and the latter to a more rigid enforcement of the rule, under which all lands left uncultivated from causes not strictly beyond the controul of the ryots are held liable to the payment of the assessment due on them.

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16. **Irrigation.**—The revenue derived from irrigated lands in this District, as per the settlement of the past Fusly, consists of Rupees 36,60,989, bearing a proportion of no less than 86·81 per cent. to the entire Land Revenue, and is drawn mainly from river irrigation. The amount appertaining to each principal source, with the extent and assessment of the whole irrigable Ayacut, as well as of actual cultivation under it, is exhibited in the annexed Statement:—

Names of rivers or principal sources of irrigation.	Total irrigable Ayakut.	Assessment.	Actual cultivation.	Assessment.	Add for waste charged.	Total of actual cultivation and waste charged.	Deduct Shavi, &c., remitted.	Net revenue as actually derived.
1	2	3	4	5	6	7	8	9
	ACRES.	RS.	ACRES.	RS.	RS.	RS.	RS.	RS.
Cavery	86,581	4,53,379	76,788	4,15,762	19,938	4,35,700	519	4,35,181
Kodamuriti	57,648	3,53,611	56,260	3,47,176	6,414	3,53,590	1,676	3,51,914
Tirumalarajan	8,198	45,479	8,041	44,914	559	45,473	......	45,473
Mudikondan	32,167	1,75,272	31,702	1,73,671	1,524	1,75,195	......	1,75,195
Arasalar	52,351	2,74,339	51,830	2,72,076	2,263	2,74,339	2,181	2,72,158
Virasalan	51,377	2,47,752	48,336	2,36,998	8,059	2,45,057	388	2,44,669
Vinnar	75,046	4,01,979	73,485	3,94,225	6,360	4,00,585	465	4,00,120
Vettar...	79,720	4,22,864	77,350	4,12,799	9,602	4,22,401	202	4,22,199
Parnani	28,761	1,12,717	26,681	1,04,345	7,793	1,12,138	3	1,12,135
Koraiyar	84,242	3,32,410	73,509	2,92,868	16,240	3,09,108	1,448	3,07,660
Vellayar	30,733	1,37,000	25,742	1,16,152	13,569	1,29,721	1,660	1,28,061
Pandavaiyar	23,426	1,26,134	22,215	1,20,335	4,970	1,25,305	413	1,24,892
Maniyar	46,163	2,59,560	44,335	2,50,977	7,877	2,58,854	33	2,58,821
South Rajanvoikal	14,308	62,980	13,645	60,466	2,184	62,650	28	62,622
Palawar and eleven other drainage streams	36,625	1,91,933	35,180	1,85,829	5,633	1,91,462	149	1,91,313
Total under river irrigation ...	7,07,346	35,97,409	6,65,099	34,28,593	1,12,985	35,41,578	9,165	35,32,413
Under tank irrigation	40,112	1,23,022	34,862	1,10,771	7,573	1,18,344	5,346	1,12,998
Grand Total...	7,47,458	37,20,431	6,99,961	35,39,364	1,20,558	36,59,922	14,511	36,45,411
Add For land cultivated, but not included in the Jummabbundy, and also water-tax on Inam, &c., lands included under the head Miscellaneous...	....	....	....	....	....	....	....	15,578
Total...	....	....	....	....	....	....	....	36,60,989

17. The irrigation works in this District are generally in an efficient condition, with the exception of the Tritrapundi as well as parts of the Negapatam talook, where the channels of supply and drainage still continue in an unsatisfactory state; but I have reason to hope that early measures will be adopted for remedying this defect, from which the revenue of the State, as well as the interests of the inhabitants, equally suffer.

18. The bed of the lower course of the Cuavery from Mayaveram eastward has been cleared this year by Kudimarramat, or village labour, with very favourable results, and this channel, for it is such in fact, now draws a tolerably fair share of the available supply.

19. With reference to the Board's Circular Memorandum of the 23rd October 1866, No. 1,064, I have the honour to state that no ruined tanks have been made over to the ryots during the year under report, but that seventeen out of those named in the Statement appended to the Board's Proceedings marginally noted, have been made over subject to the payment of assessment at the highest Punja rate for the whole irrigable Ayacut under them. The aggregate extent of such Ayacut under these seventeen tanks, is 810 acres, and the wet assessment thereof Rupees 2,078; while the average actual cultivation during the five years preceding Fusly 1275 was only 335 acres, and the assessment thereof only Rupees 865. The highest dry assessment now payable is Rupees 1,327. Inclusive of eleven of the same class taken up by the ryots during the preceding year on the terms above specified, the number of tanks hitherto made over is twenty-eight.

28th February 1866, No. 1,418.

20. Cultivation and Settlement.—The following abstract Statement shows the result of the settlement of the Land Revenue under the general head "Ryotwar," exclusive of the Peshcush and Jodi in comparison with the year preceding:—

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Items.	Last Fusly.		Present Fusly		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	2,72,654	3,40,594 13 10	2,76,009	3,41,064 3 6	3,355	469	......	....
Wet	7,05,717	34,57,845 10 10	7,11,897	34,65,764 13 9	6,180	7,919	......	....
Total	9,78,371	37,98,440 8 8	9,87,906	38,06,829 1 3	9,535	8,388	......	....
Add.								
Second crop assessment	....	33,852 15 7	....	45,750 9 0	....	11,898	......	....
Additional assessment	....	87,210 9 0	....	81,947 7 3	....	....	......	5,263
Water tax	....	24,923 3 5	....	29,577 6 1	....	4,654	......	....
Road Fund	....	... ...	....	1,06,145 13 11	....	1,06,146	......	....
Village Service Fund	....	... ...	....	... ...	....	....	......	....
Total	....	39,44,427 4 8	....	40,70,250 5 6	....	1,25,823	......	....
Deduct Remissions.								
Road Fund	....	... ...	....	1,06,145 13 11	....	1,06,146	......	....
Village Service Fund		... ...	....	... ...	....	....	......	....
Other remissions as particularized in Statement No. 4	....	1,84,710 9 7	....	18,032 0 4	....	....	......	1,66,678
Total	....	1,84,710 9 7	....	1,24,177 14 3	....	....	......	60,532
Remaining beriz	....	37,59,716 11 1	....	39,46,072 7 3	....	1,86,355	......	....
Add Miscellaneous items	....	1,17,754 1 0	....	1,17,074 8 7	....	....	......	679
Total	....	38,77,470 12 1	....	40,63,146 15 10	....	1,85,676	......	....

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21. It will be seen that there is in the aggregate an increase of Rupees 1,86,355, under the head of "Ryotwar," exclusive of "Miscellaneous." This, as purticularized below, is the net result of a gross increase of Rupees 2,19,823,* obtained chiefly from increased cultivation and reduced remissions, consequent on the more favourable character of the season, counterbalanced by a decrease of Rupees 33,468,† on account of lands made over to Pagodas in lieu of ready money payments.

	Rupees.
In actual cultivation	16,607
In waste charged	18,518
Other sundry items of increase	2,683
In second crop assessment	12,942
In water tax	4,877
By reduced remissions	1,66,678
	2,22,305
Decrease in additional assessment	2,482
	*2,19,823

Regular assessment...	29,420
Second crop assessment	1,044
Additional assessment	2,781
Water tax	223
	† 33,468

It will be observed from the foregoing abstract that there is an increase in every component item, except the additional assessment, in which there is a falling off of Rupees 5,263. The greater part‡ of this refers to lands assigned to Pagodas, and the remainder§ which alone represents the actual falling off, occurs almost entirely in the upland talooks where lands cultivated with wet crops during the preceding years reverted to Punja in consequence of the failure of rain during the early part of the season.

‡ Rupees 2,781.

§ Do. 2,482.

22. The small decrease of Rupees 679 under the head "Miscellaneous," is the result in the aggregate of variations in numerous sundry items composing this general head, of which the most notable are an increase of Rupees 3,469 in water tax on Inam lands, and a decrease of Rupees 5,086 in the revenue of Amani villages. The former is due partly to Inam lands irrigated by artificial means from Government sources, and which were cultivated with other than rice crops, having now for the first time been charged with water cess, and partly to a more extended use of Government water in the delta for the cultivation of Inam lands in ordinary course. The latter (decrease in Amani revenue) is the result of some of the Amani villages having been brought under Mottamfaisal Settlement.

23. There are at present only three villages wholly under Amani, besides portions of three other villages. The reasons for these not having yet been brought under settlement, as also my recommendations as to the course to be adopted with regard to each village having been fully detailed in a report* recently submitted by me, it is unnecessary to again enter into a recapitulation thereof.

* 11th July 1867, No. 129.

24. The extent to which special products were cultivated during the year under report is shown in the subjoined table in comparison with the year preceding, and require no particular remark beyond that novelty in agriculture does not fine favour with the Tanjore Ryot, and that, consequently, the cultivation of special products is never carried on to any considerable extent in this district:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Cotton	6,469	6,828	4,686	5,587	...	...	1,783	1,241
Indigo	991	2,038	746	2,023	...	...	245	15
Sugarcane ..	357	2,383	269	1,788	...	...	88	595
Total ..	7,817	11,249	5,701	9,398	...	...	2,116	1,851

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25. REMISSIONS.—The amount of remissions granted during the year under report under different heads was, as shown in Statement No. 4, Rupees 18,032. This added to the amount of waste remitted, namely, Rupees 58,861, makes up a total of Rupees 76,893, against Rupees 2,63,640 remitted during the preceding year; thus exhibing a decrease of no less than Rupees 1,86,747 in favour of the year under report. This difference is due partly to the more favourable character of the season, and partly to more care having been taken in seeing whether crops had really failed or not, and whether waste lands could not have been cultivated if exertions had been made at the proper time. The remissions would have been still smaller, had it not been for the defective state of irrigation in the more eastern section of the Delta under the lower course of the Cauvery, as also in Tritrapundi and part of the Negapatam talook already noticed. Of the total amount of remissions above mentioned, namely, Rupees 76,893, no less than Rupees 48.587,* or nearly two-thirds refer to the talooks of Mayaveram and Tritrapundi.

	RS
* Mayaveram...	18,530
Tritrapundi...	30,057

26. The only item of remission during the year under report which requires special notice is that of Rupees 3.521, granted under the authority conveyed in Board's Proceedings, dated the 16th January 1867, No. 303, for the villages held on a lump assessment termed "Katguttagai," in consideration of the failure of the early crops which followed the heavy losses sustained from severe drought during the preceding year. These villages subject to the payment of a consolidated rent of Rupees 47,391-3-0 are fifty in number, and of these thirteen were, on examination, found not to require any special indulgence. The remaining thirty-seven were, with reference to the extent of loss found to have been sustained by them, divided into two classes, for which a reduction at two different rates of ten and fifteen per cent. on the gross beriz *minus* tope tax, was allowed as shown below:—

	Number of villages.	Rate of remission.	Amount of remission.
			RS. A. P.
First class	15	10 per cent.	998 2 11
Second class	22	15 do.	2,522 4 5

27. ACTUAL COLLECTIONS.—The subjoined abstract shows the actual collections, both current and arrears, under each head of revenue, in comparison with the preceding year, the result being a net increase of Rupees 3,76,714 in favour of the year under report:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled ...	1,320	29,355	30,675	2,079	30,504	32,583	1,908	...
Jodi on Shrotriem, &c., villages ...	1,875	1,16,528	1,18,403	3,833	1,17,459	1,21,292	2,889	...
Ryotwar ..	75,837	36,55,928	37,31,765	97,088	37,38,941	38,36,029	1,04,264	...
Miscellaneous	4,765	1,12,997	1,17,762	4,485	1,05,908	1,10,393	...	7,369
Total .	83,797	39,14,808	39,98,605	1,07,485	39,92,812	41,00,297	1,09,061	7,369
						Net...	1,01,692	
Abkarry ...	2,278	3,06,074	3,08,352	2,500	4,71,346	4,73,846	1,65,494	...
Salt	4,325	10,04,946	10.09 271	1,266	11,06,477	11,07,743	98.472	...
Sea Customs	...	3,15,984	3,15,984	..	3,99,304	3,99,304	83,320	...
Land Customs	...	56,265	56,265	...	69,311	69,311	13,046	...
Stamps	...	4,52,500	4,52,50	...	3,46,064	3,46,064	...	1,06,436
Income-tax.	10,142	3,745	13,887	...	1,561	1,561	...	12,326
License-tax.	...	...	...	...	33,452	33,452	33,452	...
Grand total.	1,00,542	60,54,322	61,54,864	1,11,251	64,20,327	65,31,578	5,02.845	1,26,131
						Net...	3 76,714	

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28. LAND REVENUE.—Under the head of Land Revenue there is, in the aggregate, an increase of Rupees 1,01,692, composed of Rupees 78,004 in the current, and of Rupees 23,688 in the arrears collections. The bulk of the increase in current collections is observable in the head "Ryotwar," and is the necessary result of increased demand already explained in reference to settlement. The increase in actual collections is, however, not nearly proportioned to that in the demand, a larger portion of the latter having remained uncollected, as will be explained hereafter. The increase in arrears collections is attributable to a larger amount of arrears having outstood at the beginning of the year under report than in the year preceding.

29. Of the other heads of Land Revenue, the increase in peshcush is too small to call for notice; that of Rupees 2,889 in Jodi consists chiefly of the Kaval fees of villages, of which the revenue was assigned to pagodas, as well as of the amount transferred to this head from that of Jodi on sundry Inams under "Miscellaneous," in which it was previously erroneously included, and is to some extent due also to the progress of the Inam settlement; the decrease of Rupees 7,369 under the head of "Miscellaneous" is due chiefly to a larger portion of the demand having remained uncollected.

30. ABKARRY.—In Abkarry, there is an increase of Rupees 1,65,494, arising from enhanced prices obtained at the renewal of the leases at the commencement of the year under report.

31. SALT.—The increase of Rupees 98,472 under the head of salt, is the result of a gross increase of Rupees 1,01,531 in the current, counterbalanced by a decrease of Rupees 3,059 in arrears collections. The former is due almost entirely to the enhancement of the rate of the monopoly price from Rupees 1-8-0 to 1-11-0 per Indian Maund. A larger increase would doubtless have been realized from the branch of the revenue, had the stock of salt at the chief depôt at Negapatam been adequate to the daily increasing demand consequent on the extension of the Railway junction to Erode, as well as the progressive development of the inland trade generally. With reference to paragraph 12 of the Board's Circular Memorandum of the 14th August 1866, No. 787, I beg to state that no salt is imported in this District either by sea or by land.

32. Last year the season was particularly favourable for the manufacture of salt, and full advantage was taken of it to secure the fullest possible supply in all the depôts. Nearly 10,000 garce, the largest quantity ever turned out during the last twenty years, with the single exception of 1860, were manufactured, the outturn at Negapatam alone being no less than 1,500 garce; but nevertheless the stock at this station was not equal to the requirements of the trade.

33. As the Board are aware, the canal (which is intended to render the resources of Vedarniem as a place of production accessible to the inland market) has been lately nearly completed; but it is at present too narrow to be of any real practical use. I trust, however, that the additions and improvements which have been proposed* will ensure its being rendered fit for the purpose required.

* Government Order, 20th June 1867, No. 1,846.

34. SEA CUSTOMS.—The increase of Rupees 83,320 observable under the head of "Sea Customs" is made up of Rupees 42,501 in import duty, and of Rupees 40,152 in export duty, with a small increase of Rupees 667 under the head "Miscellaneous." By far the largest portion of the increase† in the import duty occurs in betelnuts, the chief article of import in this District, and is attributable mainly to the larger importation of this article, and in some measure also to its augmented Tariff value under the Indian Customs Act XVII. of 1867, brought into operation during the latter part of the year under report. The remaining portion of the increase occurs in sundry other articles of import, in none of which, however, it is notably large. The increase in the collection of export duty is due chiefly to the export trade with Ceylon in rice and paddy grain having been carried on more briskly about the close of the year, as also to the duty on this article having been raised from two to three annas per Indian maund by the New Customs Act.

† Rupees 27,602.

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35. LAND CUSTOMS.—The increase of Rupees 13,046 in Land Customs, consists of about Rupees 8,000 in the export duty, and is to that extent accounted for by the increased exportation of rice and paddy above noticed. The remaining portion of the increase is observable in sundry small articles of import, which call for no special remark.

36. STAMP.—In Stamp Revenue, there is a large falling off of Rupees 1,06,436. This is the result of comparison with a year in which, under the operation of the Registration Act, the sales were exceptionally large.

37. INCOME-TAX —The decrease of Rupees 12,326 under the head of Income-tax, is owing to the fact that the arrears which remained to be collected on account of the period during which the tax was in operation, were smaller in the past than in the preceding year.

38. LICENSE-TAX.—The Imperial License-tax was a new item of Revenue. It was introduced under Act XXI of 1867, in the month of May last, and its working has been attended with no difficulty. The combined incidence of this, and the Municipal tax on trades and professions, was very naturally a source of dissatisfaction; but this has been removed by the recent orders authorizing the latter to be taken in abatement of the Imperial License-tax. It is only in very few instances that it has been found necessary to put the penal section of the Act in force.

39. DEMAND AND COLLECTION.—The entire demand comprising all sources of revenue for the year under report amounted to Rupees 66,73,414, against Rupees 61,72,683 in the preceding year. Of this demand, Rupees 64,20,327 were collected within the year, leaving at its close a balance of Rupees 2,53,087, which, by subsequent collections up to the end of September, has been reduced to Rupees 21,893. The balance which outstood at the close of the year consisted of Rupees 2,24,378 under the head of Land Revenue, and Rupees 28,709 under Abkarry. The large Land Revenue balance was owing to the settlement of the demand having been unavoidably delayed in consequence of the system of giving puttas having been introduced for the first time into a large number of Mottamfaisal villages during the past year, as likewise to the Tahsildars having been occupied about the close of the year in granting licenses under the Imperial License Act. The Abkarry balance was due to the fact that in several instances the rentals of the farm were beyond what the renters could possibly realize from them, the bids at the late auction sale having, from a reckless spirit of competition, exceeded all reasonable limits. The balance has, however, been since fully collected with interest. The balance of Rupees 21,893 outstanding at the end of September was under the head of Land Revenue, and it bears the proportion of half per cent. to the demand, and calls for no remark save that it is in course of realization, and that it will be realized with the exception of a small portion, which will be recommended for remission in due course in the next report. This balance is distributed under the following minor heads, namely:—

	RS.
Ryotwar...	19,972
Jodi	542
Miscellaneous	1,379
	21,893

40. ARREARS.—The arrears of Land Revenue for previous years, as they stood at the beginning of the year under report, amounted to Rupees 1,25,005. Of this, Rupees 1,08,106 have been collected up to the end of Septemper 1867, Rupees 3,483* have been remitted as shown in the margin, and a further sum of Rupees 2,526 recommended for remission in the last Settlement report awaits sanction; thus leaving a balance of Rupees 10,090. Of this last mentioned balance, Rupees 8,272 are recoverable, and measures will be taken for their early recovery, and it is only the remainder, namely, Rupees 2,618, appertaining to Fusly 1275, that forms the irrecoverable portion of the arrears, which require to be written off. The particulars of these arrears, with explana-

	RS.
*Arrears of preceding Fusly 1274, written off under the sanction conveyed in Board's Proceedings of the 31st October 1866, No 7,880, paragraph 9	3,447
Increase of demand on account of price in Olungu villages for Fusly 1268, remitted during the year under report under the conditional sanction conveyed in Board's Proceedings of the 26th July 1859, No. 2,934 ...	36

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tory notes as to the balance outstanding in each case being irrecoverable, are shown in a separate statement marked No. 17, herewith submitted, and I beg to request that sanction may be obtained for the sum above specified being written off.

41. COERCIVE PROCESS.—The annexed table shows the extent to which coercive process was employed for the realization of arrears of Land Revenue as compared with the preceding year, and calls for no particular remark. I would here add that no difficulty was experienced during the year under report in collecting the revenue, except in those parts of the district which either do not enjoy the advantages of river supply, or depend upon precarious means of irrigation.

Fuslies.	Estimated value of property attached.			Value of property actually sold.		
	Real.	Personal.	Total.	Real.	Personal.	Total.
1275...	8,881	12,274	21,155	4,638	1,267	5,905
1276...	1,886	14,557	16,443	3,038	1,270	4,308

42. RECEIPTS AND CHARGES.—The subjoined statement exhibits in one view the actual receipts and charges under the several heads of Revenue in comparison with the preceding year:—

Items.	Receipts.		Charges.		Per-centage of charges on receipts.	
	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.	Fusly 1275.	Fusly 1276.
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.
Current including, Miscellaneous ...	39,14 808	39,92,812	4,98,303	4,52,761	12·46	11·04
Arrears, including do.	83,797	1,07,485				
Total...	39,98,605	41,00,297				
Sundry Sources of Revenue.						
Abkarry	3,08,352	4,73,846	......	758	......	·15
Sea Customs	3,15,984	3,99,304	31,394	23,037	9·94	5·77
Land Customs	56,265	69,311	2,771	2,547	4·93	3·67
Salt	10,09,271	11,07,743	98,089	1,13,310	9·72	10·23
Stamps	4,52,500	3,46,064	20,647	18,271	4·55	5·28
Income-tax	13,887	1,561	767	47	5·52	3· 1
License-tax	......	33,452	......	......	......	...
Total...	61,54,864	65,31,578	6,51,971	6,10,731	10·59	9·35

43. RECEIPTS.—The variations under the several heads of Receipts having already been explained under "Collections," those in Charges will be here noticed.

44. CHARGES—*Land Revenue.*—The decrease of Rupees 45,542 in Land Revenue charges is the result of a gross decrease of Rupees 52,467 in the following items, against a gross increase of Rupees 6,925, which, with the exception of a small item of Rupees 320 in refunds, arises from increased salaries drawn by Medical officers.

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Items of Decrease.

In salaries of Collector, &c.	7,045	Arises from various contingencies connected with the posting of, and actual payment of, salaries, to the Collector and his Assistants and Deputies.
In do. of Huzoor and Talook establishments.	9,858	This is the result of a gross decrease of Rupees 16,419, arising from the salaries of the Village and Natkarnam establishments having been disbursed during this year for only twelve months, while in the year preceding, they happened to be disbursed for thirteen months; as also from a number of vacancies on the Natkarnams establishment having been left unfilled in anticipation of its abolition, counterbalanced by an increase of Rupees 6,561 in payments made to the Huzoor and Talook establishments, consequent on the increased salaries recently sanctioned having been paid during the whole of this year, while in the last year they were paid only for six months.
In Saderward charges... ...	5,708	Last year a charge was made for the articles of Stationery supplied by the Superintendent of Stationery, while this year it was not; hence the decrease.
In allowances to Native Religious Institutions	27,712	Arises from the allowances referred to having been commuted into assignments of Land Revenue.
In Sundry items of a Contingent nature	2,144	
	52,467	

45. *Sea Customs.*—The decrease of Rupees 8,357 in Sea Customs charges arises chiefly from a gross decrease of about Rupees 13,600 in refunds, against an increase of about Rupees 5,700 in drawbacks, both items being of a contingent nature. The remaining portion of the decrease consists of sundry items too small to need notice.

46. *Salt.*—In salt charges, there is in the aggregate an increase of Rupees 15,221, arising from variations in several component items, of which the only notable ones are an increase of Rupees 6,000, arising from the Deputy Collector's salary having this year been debited to this head, while last year it was debited to Land Revenue charges; one of Rupees 6,874 in "Kudiwaram," arising from the arrears due for the preceding year having been disbursed during this year, and another of Rupees 5,868, arising from a larger quantity of spontaneous salt having been collected and stored during this year than in the last, the aggregate increase of Rupees 18,742 made up of these three items, has been reduced to the net increase above specified, by a decrease in other items of a minor character, which are too small to call for notice.

47. *Abkarry, Land Customs, Stamps, and Income-tax.*—The variations in other heads of charges, namely, Abkarry, Land Customs, Stamps, and Income-tax, call for no remarks save that the small charge of Rupees 758 in Abkarry, under which head there is ordinarily no need for there being any charge at all, consists of fees paid for the registration of Rent Muchilkas or counterparts to leases.

48. Landed property acquired by Public Servants.—The extent of landed property acquired by Public Servants during the year under report is shown in the subjoined table in comparison with the year preceding, and calls for no particular remark. In two or three instances of a rather trivial character, the subordinates of lower grades on the Revenue Establishment, who

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became possessed of land, sent in their returns after the prescribed date, and due notice has been taken of their omission:—

Items.	Fusly 1275.			Fusly 1276.		
	Number.	Extent of land.	Assessment.	Number.	Extent of land.	Assessment.
		ACRES.	RS.		ACRES.	RS.
Acquired by purchase and mortgage.	5	18	103	1	241	923
Do. by inheritance...	18	133	341	1	13	36

49. The Village and Talook accounts have undergone a due scrutiny by Officers in Revenue charge of Divisions during the Settlement, and have been found to have, on the whole, been properly kept.

50. Conduct of the Subordinate Officers.—With regard to the conduct of my subordinates, I will confine my remarks to the Uncovenanted Branch of the service, as the Covenanted Officers were continually changed during the past Fusly. Sheshiah Sastri, the Treasury Deputy Collector, is a first rate officer, and bears an unblemished character. His office, which used to be in great confusion, has been brought by him into admirable order, and I consider myself most fortunate in having him in my district and at my head-quarters. Mr. Ricketts, the Salt Deputy Collector, thoroughly understands his work, and does everything in his power to prevent the bribery and cheating, which a lax administration of the Salt Department is sure to give rise to. He has also, during the past Fusly, undertaken the execution of many public works and roads connected with the salt trade, and has been of much assistance to me in seeing them properly carried out. Strinivasa Row, the Deputy Collector in charge of the Mannargudi Division, is a very active, industrious, upright man, and does everything intrusted to him with hearty good-will, and to the best interests of Government. I value his services highly. The two Tahsildars specified in the margin performed the examination of the waste and withered crops in their repective Talooks without fear or partiality, and saved at least 20,000 and 10,000 rupees respectively to Government by the efficient manner in which they did this duty. My Serishtadar, Venkasami Row, continues to give me complete satisfaction, and to be of the greatest assistance to me by his modest behaviour, his strict integrity, and his untiring industry; and with regard to his usefulness, I can only repeat what I have said respecting Sheshiah Sastry, namely, that I am very fortunate in having such a public servant at the head of my own office.

Suriyamurtia Pillai, Tahsildar of Tritrapundi.
Aiyasami Sastri, Tahsildar of Puttukottai.

51. The quinquennial statements, which were due at the close of the past Fusly, are submitted herewith in the prescribed forms.* In these statements, I have entered at the foot, notes explanatory of the variations observable between them and the last quinquennial returns, and I will here refer to those points only which, agreeably to the Board's instructions, as contained in their Circular, dated the 19th March 1862, No. 1,846, require to be noticed in the report.

* Received with Circular Memorandum from the Board, 1st November 1866, No. 1,097.

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52. From Statement C. it will be seen that in the number of private wells (under which, head all wells in this District fall in consequence of there being none belonging to Government) there is a net increase of 619, resulting from a gross increase of 1,045 in new wells, against a decrease of 426 in old ones. Added to the increase* during the preceding quinquennial period, as shown in the last return, the total net increase in the number of wells due to the operation of the rules under which cultivation under wells sunk by means of private capital is exempt from additional taxation, comes to 1,450. This, considering that by far the largest portion of Nunja and garden cultivation in this District is carried on by direct irrigation from river channels, must be deemed so far satisfactory.

*831.

53. In taking the census, every care has been taken to ensure the utmost possible accuracy; full and detailed instructions, drawn up with reference to the Board's Circulars marginally noted, were circulated by means of the District Gazette as early as January last, and the Divisional Officers were specially enjoined to test the correctness of the returns rendered by the local officers, by the best available means. On the whole, I am of opinion that the returns now taken are far more accurate than those taken on the last occasion.

7th February 1850, No. 298.
19th March 1862, No. 1,846.

54. It will be seen from the Statement D. that, on the whole, there is an increase of 79,449 inhabitants, resulting from a gross increase of 91,297 in the agricultural, against a decrease of 11,848 in the non-agricultural population. The increase in the aggregate is due to natural causes arising from the influence of peace and improved administration, whilst the decrease in the non-agricultural population is more apparent than real; many persons not directly engaged in agriculture though mainly deriving their subsistence therefrom, having, in the last returns, been in several instances erroneously included under the head non-agricultural, instead of agricultural, as they ought to have been.

55. Taking each talook, it will be seen that the only talooks which require notice are Mayaveram and Pattukottai; the former showing a falling off of about three per cent., and the latter an increase of no less than 18½ per cent. The falling off in the Mayaveram talook is owing chiefly to a partial desertion on the part of the weavers in Kornad, the main suburb of the Cusbah town of Mayaveram, in consequence of their trade having declined in consequence of the high prices of Cotton, and also to the emigration of the labouring classes to the Mauritius and the French Colonies from the dearness of food. The extraordinary increase of population in the Pattukottai talook is inconsistent with the well known circumstances of the talook, and is due entirely to the incorrectness of the returns taken on the last occasion. This talook has suffered the most from the successive bad seasons during the past quinquennial period, and it is from this talook that the labouring classes have migrated to the largest extent.

56. The averages obtained by distributing the entire population over the number of houses and the number of families are shown for each talook in the subjoined table; from which it will be seen that the proportion for each house and for each family is reasonable, and affords a pretty fair pre-

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sumption of the accuracy of the census. The number of families, it will be seen, is about thirteen per cent. larger than that of houses, and this is owing to a number of houses being tenanted by more than one family.

Talooks.	Number of houses.	Number of families.	Population.	Average.	
				For each House.	For each family.
Tanjore...	49,684	64,014	3,00,808	6·05	4 ·7
Combaconum	57,061	68,404	3,10,184	5·44	4·53
Mayaveram	39,920	41,772	1,93,852	4·86	4·64
Shialli	18,127	20,097	97,045	5·35	4·83
Tritrapundy...	25,727	27,522	1,28,336	4·99	4·66
Manargudi	27,315	32,279	1,47,777	5·41	4·58
Puttukottai	41,944	44,889	1,96,876	4·69	4·38
Negapatam	35,663	36,705	1,65,801	4·65	4·52
Nannilam	38,380	41,041	1,90,940	4·97	4·65
	3,33,821	3,76,723	17,31,619	5·19	4 ·6
Houses each occupied by a family.	2,87,878	2,87,878			
Occupied by more than one family.	38,280	88,845			
Uninhabited...	7,663	...			

57. The falling off in the number of cows, she-buffaloes, and sheep, observable in Statement E, is owing to the large amount of mortality among these animals consequent on the severe drought which prevailed during the last quinquennial period, and more especially in Fusly 1275, as also during the early part of 1276; the loss arising from this cause having more than outweighed the increase due to a progressive state of population, agriculture, and wealth. The loss of ploughing cattle has, however, been more than replaced by the requirements of agriculture, and hence the increase observable under this head. The price of cattle had, at the date of the last return, run very high, and it has now risen still higher, but not in the same ratio as it had during the five years preceding those under review. As it is, however, the price of cattle, as well as of sheep, is very high, though only proportionate to that of food.

58. In conclusion, I beg to apologize for the delay in the submission of this report, which has been caused by the inaccuracies and inconsistencies in the quinquennial returns as first received from the talooks, and which were discovered in scrutinizing and checking them with reference to the previous returns, thus rendering numerous references and re-references to Tahsildars and Divisional officers necessary. The delay has been caused in some measure also by the difficulty experienced in obtaining correct information with regard to transfers of land by sale, and other transactions, as well

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as the irrigable ayacut and actual cultivation under the several principal sources of irrigation; these particulars being required to be furnished now for the first time, as required in the Board's Circular Memorandum, dated the 14th August 1866, No. 787.

VALLAM,
23rd October 1867.

(Signed) G. L. MORRIS,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to submit the annual report on the settlement of the Land and Extra Sources of Revenue in the Sub-Division of Tanjore for Fusly 1276, (1866-67,) together with the several Statements and their enclosures prepared in the new form. As I joined the District only a month ago, after the completion of the Settlement operations, I am entirely dependent for information upon the records of this office, and upon the Serishtadar who assisted my predecessor in conducting the Settlement of the Sub-Division.

2. The Settlement commenced on the 1st March, and was completed on the 25th June at the places shown in Statement No. I. In accordance with the instructions contained in the Revenue Circulars published in the District Gazettes of the 8th and 22nd December 1866, early efforts were made both by the Tahsildars and by my predecessors to prepare Anubogam Registers for all the villages, in view to the introduction of the "Putta system" at once, and to the issue of Puttas during the settlement in accordance with the actual occupancy of each Ryot. Of the 1,337 villages requiring puttas to be issued in this Fusly, Anubogam puttas have been issued to 1,192 villages. A comparison between the number of puttas issued in the present and past Fuslies, is shown in the margin. The preparation of the puttas for the 145 remaining villages was found impossible in this Fusly, notwithstanding great exertion on the part of the officials employed in completing this work. The examination of Waste and Shavi was commenced at an early date, and accounts began to come in from the talooks from the 1st of March. These were carefully examined and checked in this office, and in some instances fresh statements were called for in their places. For all these reasons more than the usual time was taken up for the settlement of this Fusly.

Fuslies.	Number of villages.	Number of puttas.
1275	837	8,888
1276	1,192	17,360

3. The total number of villages in the Sub-Division, and the different terms under which they are held, are the same as they were in last year, as shown in the subjoined Statement. Two entire villages under the head of Amani have, during the Fusly, been rented out to the Mirassidars. There is thus a decrease of two villages under the head "Amani," and a corresponding increase under that of "Mottamfaisal":—

	Description of villages.	Number of villages in Fusly 1275.	Number of villages in Fusly 1276.	Increase.	Decrease.
Taraf or Government villages.	Ryotwar	508	508	...	...
	Mottamfaisal	823	825	2	...
	Olungu rented, unaffected by price ...	15	15	...	...
	Do. affected by price	1	1	...	...
	Amani	V. 2 H. 1	V. 0 H. 1	...	V. 2 H. 0
	Total ...	1,349	1,349	2	2
Inam villages.	Shrotriem	8	8	...	...
	Survamaniem	76	76	...	...
	Fixed money rented	19	19	...	...
	Permanently grain rented	11	11	...	...
	Total...	114	114	..	...
	Grand Total...	1,463	1,463	2	2

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It will be seen from Statement No. I that out of the total number of 17,360 puttas prepared and distributed according to the new form, the number of those renewed during the Fusly is 14,020. Of the remaining 3,340 unrenewed puttas, 217 have been modified by additional entries, while 3,123 have not been altered, as no material changes have taken place in the holdings of the Puttadars. Last year puttas were issued in the names of Mirassidars for 328 of the Mettamfaisal villages, and for one of the Olungu rented villages unaffected by price. In this year, however, puttas with reference to actual occupancy have been issued for these villages, as also for 355 Mottamfaisal villages, thus making a total of 683 villages under the head of Mettamfaisal, and one under that of Olungu rented unaffected by price.

4. SEASON.—The season promised well at the commencement of the Fusly; but as it advanced, appearances changed, and it became more and more unfavourable. The cultivation materially suffered not only by excessive rain and high freshes at the time when they were not wanted, but also by the utter absence of rain when it was anxiously looked for by all. About ninety breaches were caused in Nannilam talook, and seven in Negapatam talook, by the high freshes in the rivers during the months of June, October, and November. The plants also suffered in some localities at the time of forming ears by the entire absence of rain.

On the whole, however, the season was a better one for cultivation than that which preceded it.

5. The subjoined Table shows the average rainfall in each month as compared with Fusly 1275:—

Months.	1275.		1276.		Increase.	Decrease.
	Inches.	Tenths.	Inches.	Tenths.		
First half-year.						
April	1	4	0	5	... ...	0 9
May...	1	4	0	7½	... ...	0 6¾
June	...	...	0	4¼	0 4¼	... ...
July	2	4	0	1⅞	... ...	2 3⅛
August	1	0½	1	9	0 8½	... ...
September..	1	8	2	3½	0 5½	... ...
Total...	8	0½	6	0⅞	1 8¼	3 7⅞ Net decrease. 1 9⅝
Second half-year.						
October	7	3	10	6	3 3	... ...
November...	9	1½	10	6¾	1 5¼	... ...
December...	2	2½	19	7¾	17 5¼	... ...
January	...	...	0	5	0 5	... ...
February	...	...	...	...	... ...	... ...
March	...	...	...	...	... ...	... ...
Total...	18	7	41	5½	22 8½	... ...
Grand Total...	26	7½	47	6⅝	24 6¾	3 7⅞

Net Increase 20 8⅞

6. SANITARY CONDITION.—The sanitary condition of the Sub-Division during the Fusly under report was, in some respects, worse than the preceding Fusly. The number of deaths from Cholera was 2,249, being a larger number than has been known for many years past, only 506 having died from this cause in Fusly 1275. The disease prevailed during almost all the months of the year. During the last four months, namely, March, April, May, and June, it was at its height, especially in Negapatam, Nagore, and Trivellore. The labourers engaged at work in the navigable canal between Negapatam and Vedaraniem suffered severely. The Dresser was directed to visit the several places attacked, with a supply of Cholera pills and other medicines. Small-pox and Fever also prevailed to some extent. The condition of the people in the southern part of the district was most deplorable. A large number of people from that part of the country, as well as from the south western Districts, were driven from their homes by the famine which prevailed there about the commencement of the Fusly. A number of people came here in quest of food, the want of which caused much suffering. I understand that subscriptions amounting to 6,260 Rupees were raised in

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this division, and that these people were relieved by the establishment of a Conjee house at Negapatam, where many of them were fed for nearly four months, after which there was a favourable change in the season. No disease of any virulent type was observed among cattle, and there was an abundance of pasture.

7. Prices.—From the annexed abstract it will be seen that the prices of all descriptions of grain have risen above those of the preceding Fusly. It will be observed that the average price of paddy in towns is twenty-eight per cent. above that of the past Fusly, while the price of the same article in the villages is five per cent. below that of the last Fusly, and 190 per cent. above the standard price. The increase of prices in the towns was due to the great demand, and to the diminution of the supply caused by a large quantity of grain imported by sea being sent to Madura and other places for the relief of the distress there. The price lists for last December show paddy selling at Rupees 3 per cullum. This was the highest point it reached, as the staple produce of the district, and Punja crops of the first six months came then into the market, and caused a downward tendency. At present the price is Rs. 1⅝, a cullum at which it has been nearly stationary for some months past:—

Description of Grain.	Price.		Increase.	Decrease.
	Fusly 1275.	Fusly 1276.		
Paddy, first sort, per garce	199	252	53	...
Do. second sort, do.	185	242	57	...
Cholum	224	......	...	...
Cumboo	285	380	95	...
Horse-gram	299	453	154	...
Raghee	263	304	41	...

	RS.	A.	P.
Standard price	0	8	C¾
Commutation price of villages for Fusly 1276	1	7	4½
Percentage	190.		

8. Ryots' holdings, actual cultivation, waste charged and remitted.—The subjoined Statement exhibits the actual operations of the year as regards the ryots' holdings:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Holdings at the beginning of the year ...	2,27,793	10,73,730	2,26,051	10,64,355	......	......	1,742	9,375
Deduct lands given up ...	2,282	10 960	5,567	26,524	3,285	15,564	......	......
Remainder ...	2,25,511	10,62,770	2,20,484	10,37,831	......	......	5,027	24,939
Add lands taken up...	540	1,733	6,806	29,729	6,266	27,996	......	......
Total holdings...	2,26,051	10,64,503	2,27,290	10,67,560	1,239	3,057	......	......
Deduct waste remitted... ...	2,200	8,527	1,259	5,264	......	......	941	3,263
Remainder ...	2,23,851	10.55 976	2,26,031	10.62,296	2,180	6,320	......	......
Particulars. Actual cultivation ...	2,06,629	10,12 902	2,08,336	10,17,800	1,707	4,898	... ..	......
Particulars. Waste charged..	17,222	43,074	17,695	44,496	473	1 422	......	......

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9. Lands given up and taken up.—The decrease under the head of holdings is due to the extent of land assigned over in the preceding Fusly to Native Religious Institutions, in lieu of ready money payments. The increase under the head of "Lands given up" is owing to the large extent of land transferred by Sale, &c., (which is exhibited in the statement as directed in the Board's Circular Memorandum, No. 787, 14th August 1866,) and to lands being washed away by rivers and channels. The extent of land transferred by sale, &c., and of land newly brought under cultivation, is shown as increase under the head of "Lands taken up."

10. Waste remitted and waste charged.—The following is the abstract showing the waste remitted and charged in comparison with Fusly 1275:—

	Fusly 1275.		Fusly 1276.	
	Extent.	Assessment	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.
Waste remitted	2,2[illegible]0	8,527	1,259	5,264
Do. charged	17,222	43,074	17,695	44,496

11. Under the head of "Waste remitted" there is a decrease this year, attributable to the smaller extent of waste this year than last.

12. The item "Waste charged" shows the extent of lands left waste by the Mirassidars' own negligence.

13. Actual cultivation.—The increase under the head of "Actual cultivation" is owing partly to a large extent (namely, 1,386 acres, assessed at 3,682 Rupees) being brought under cultivation this year, and partly to increased exertions on the part of Mirassidars.

14. Remissions.—The subjoined Statement shows the remissions granted under Shavi, &c., in comparison with Fusly 1275:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Shavi...	12,892	4,756	......	8,136
Stalakammy	899	......	......	899
Remission for Kadarambam villages	2,649	1,321	......	1,328
Remission for second crop	218	104	......	114
Total... ...	16,658	6,181	......	10,477

Of the above sum of Rupees 6,181, a sum of Rupees 3,603 was remitted on account of Shavi, in Nannilam talook, caused by the injury done by the high freshes and breaches, as already remarked in paragraph 4. No remission was granted to this talook in Fusly 1275, and at the beginning of this Fusly, prospects were so good that no remissions were anticipated to be necessary. A remission of Rupees 1,258 was allowed in the Negapatam talook on account of the bad state of the river Vellaiyar, and of the irrigation channels of Karapadagai and other villages in the south eastern portion of that talook. The balance of Rupees 1,321 is the remission granted to the Kadarambam villages, under Kattuguttagai tenure. The condition of these villages has, I believe, been fully reported to you by my predecessor on several occasions. On the whole the amount remitted in this Fusly is smaller than that allowed in the preceding Fusly.

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15. Cultivation and Settlement.—The following Statement shows the Comparative Cultivation and Settlement of the Land Revenue for the two Fuslies:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
Unirrigated or Dry land	23,317	32,324	23,863	33,090	546	766	...	...
Irrigated or wet land.	2,02,691	10,32,410	2,03,427	10,34,470	736	2,060	...	...
Total...	2,26,008	10,64,734	2,27,290	10,67,560	1,282	2,826	...	...
Add								
Second crop assessment	......	2,703	......	4,039	...	1,336	...	...
Additional do. ...	......	11,870	......	11,705	...	...	...	165
Water tax	... .	5,454	......	6,781	...	1,327	...	...
Road Cess	......	......	......	29,309	...	29,309	...	...
Total...	... ..	10,84,761	......	11,19,394	...	34,798	...	165
Deduct remissions.								
Waste remitted ...	......	8,527	......	5,264	...	...	...	3,263
Other remissions as particularized in Statement No. 4...	......	16,658	......	6,181	...	...	...	10,477
Total ..	......	25,185	......	11,445	...	...	...	13,740
Remainder	......	10,59,576	......	11,07,949	...	48,373	...	...
Add Miscellaneous...	......	25,797	......	26,247	...	450	...	...
Grand Total...	... ..	10,85,373	......	11,34,196	...	48,823	...	...

16. The increase under the several heads is owing to a larger extent of extra cultivation in this Fusly than the last.

17. Extent of Land cultivated with special products.—The following gives a comparative view of the extent of land cultivated with Sugar-cane, Cotton, and Indigo in Fuslies 1275 and 1276:—

Products.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent	Assessment.	Extent	Assessment.	Extent.	Assessment.
Sugar-cane	48	196	59	233	11	37	...	...
Cotton	43	52	67	66	24	14	...	...
Indigo	8	18	1	1	...	...	7	17
Total...	99	266	127	300	35	51	7	17

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18. LAND AND SUNDRY SOURCES OF REVENUE.—The following Statement shows the general result of all branches of Revenue for the year under report in comparison with Fusly 1275:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1	2	3	4	5
Jodi	10,477	10,546	69	......
Ryotwar...	10,59,576	10,78,640	19,064	......
Total...	10,70,053	10,89,186	19,133	......
Miscellaneous	25,797	26,247	450	......
Total..	10,95,850	11,15,433	19,583	......
Abkarry...	81,225	1,23,447	42,222	......
Stamp	98,661	80,608	......	18,053
Land Custom...	56,265	69,321	13,056	.. ...
Sea Custom	3,21,157	4,06,311	85,154	.. ...
Total...	5,57,308	6,79,687	1,40,432	18,053
Grand Total...	16,53,158	17,95,120	1,60,015	18,053
Road Cess	......	29,309	29,309	......
Total...	16,53,158	18,24,429	1,89,324	18,053
Net Increase...	......	......	1,71,271	......

19. The increase under the head of "Jodi" is owing to the quitrent fixed by the Inam Commissioner during the Fusly on the Inam lands that were settled. The increase under the head of "Ryotwar" is chiefly due to a smaller extent of remission this year, than was allowed last year, and also to extra cultivation, the extent of which is noted in paragraph 16. The increase under the item "Miscellaneous" is caused partly by quitrent charged on Inam lands by the Inam Commissioner, and partly by the proceeds from Inam lands during the time they were under attachment. The increase under the head of Abkarry is attributable to the Farm of the Sub-division having been rented in this Fusly for a larger sum than at the preceding sale. The decrease under the head of "Stamps" in this Fusly is attributable to a fall in the sale of Stamps for which there was an unusually large demand in Fusly 1275, in consequence of the restrictive provision in the Registration Act XVI of 1864 under which the people were bound to file suits in the Civil Court before the end of December 1865, in order to give validity to their documents executed before the Act came into operation. There is an increase of more than Rupees 13,000 in Land Customs, owing to increase in the Import trade of the following articles:—Kernel, Camphor, Fireworks, Oil, Betel-nut, and Sugar, and of Paddy, Rice, and Piece Goods in the Export trade. This increase is after deducting the decrease in import of Timber and Liquor, which amounted to Rupees 4,000. The increase of more than Rupees 85,000 under the head of Sea Customs is found both under Imports and Exports in the articles of Cocoanut, Kernel, Piece Goods, Fireworks, Betel-nut, and other articles under the former, and Paddy, Rice, Silk Cloths, &c., under the latter head. I would also observe that this increase is the result after deducting the decrease under Import of Twist, Benjamin, and Railway Stores, as also of Grain, Country Soap, and other articles under Export. The collections under the head of "Road Cess" form a new source of revenue in the Fusly under report, under Madras Act III. of 1866. The large amount of increase under the heads of Sea and Land Customs as shown above, is, in a great measure, attributable to the enhanced rate of the grain export duty which has been raised from two to three annas a Maund under the Indian Customs Duties Act XVII. of 1867.

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20. Demand, Collection, and Balance of Revenue.—The Statement hereunder annexed will show the Demand, Collection, and Balance of the current Fusly, as well as the further collections up to the end of July 1867:—

Items.	Demand.	Collection.	Balance.	Further Collections.	Balance.
	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem, &c., villages...	10,546	10,189	357	346	11
Ryotwar	10,78,640	10,44,106	34,534	25,602	8,932
Total...	10,89,186	10,54,295	34,891	25,948	8,943
Miscellaneous	26,247	24,631	1,616	1,529	87
Total...	11,15,433	10,78,926	36,507	27,477	9,030
Abkarry	1,23,447	1,20,190	3,257	3,257	...
Stamp	80,608	80,608	...	...	...
Land Custom	69,321	69,321	...	...	...
Sea Custom	4,06,311	4,06,311	...	...	...
Total...	6,79,687	6,76,430	3,257	3,257	...
Grand Total...	17,95,120	17,55,356	39,764	30,734	9,030
Road Cess	29,309	27,235	2,074	1,877	197
Grand Total...	18,24,429	17,82,591	41,838	32,611	9,227

It will be observed that the proportion between the Demand and Balance is half per cent.

21. The usual measures are being taken for the collection of the balance.

The annexed is a comparative abstract of collections for Fuslies 1275 and 1276:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Jodi on Shrotriem, &c., villages............	136	10,417	10,553	60	10,189	10,249	...	304 } *a*
Ryotwar	5,150	10,50,517	10,55,667	9,637	10,44,106	10,53,743	...	1,924 } *a*
Miscellaneous Items	943	24,912	25,855	884	24,631	25,515	...	340 } *a*
Total...	6,229	10,85,846	10,92,075	10,581	10,78,926	10,89,507	...	2,568
Abkarry	2,274	78,725	80,999	2,500	1,20,190	1,22,690	41,691	... } *b*
Sea Custom......	...	3,21,157	3,21,157	...	4,06,311	4,06,311	85,154	... } *b*
Land Custom ...	...	56,265	56,255	...	69,321	69,321	13,056	... } *b*
Stamp............	...	98,661	98,661	...	80,608	80,608	...	18,053 *c*
Road Cess	...	...	...	...	27,235	27,235	27,235	... *d*
Total...	8,503	16,40,654	16,49,157	13,081	17,82,591	17,95,672	1,67,136	20,621
Net Increase ...	...	...	...	...	...	...	...	1,46,515

a The decrease under these heads is attributable to the largeness of the demand on these items, and also to the balance yet to be collected under each.

b The demand under these heads being larger (as shown in paragraph 19), there is an increase of collections under these items.

c The cause of this decrease is explained in paragraph 19.

d This is a new source of revenue under Madras Act III. of 1866.

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22. Demand, Collection, and Balance of Arrears.—The arrears of former years amounted at the commencement of Fusly 1276 to Rupees 13,133, as shown in Statement No. 8. Of this sum Rupees 13,081 were collected within the Fusly, leaving, at its close, a balance of Rupees 52, Rupees 10 of which is recoverable, being due for Fusly 1275. The balance, Rupees 42, for Fusly 1274, is irrecoverable, and this sum has been recommended to be written off from the accounts, as per letter noted in the margin from this office.

No. 166 of 12th July 1866.

23. Coercive.—Coercive process was employed in the collection of revenue in a larger number of cases in this Fusly than in the preceding. The value of lands and other property attached was Rupees 3,503, but that sold was Rupees 3,003 as shown in enclosure A of Statement No. 8. The other defaulters paid their arrears before the sale of their property took place.

24. Charges.—The Statement of charges is not furnished, as these accounts are kept in the Collector's office for the whole district.

25. Talook and Village Accounts.—The Talook and Village Accounts in the Sub-Division are generally kept in accordance with the Manual, forms, and instructions. The instructions contained in your letter, No. 1,304, of 28th November 1866, regarding the Statements Nos. 5 and 8 of the Village Manual, have been attended to during the Settlement. The Revenue Inspectors examine the village accounts periodically, and report having done so in their monthly Diaries.

26. Lands acquired by Public Servants.—A statement of lands acquired by Public servants during the Fusly under report has already been forwarded from this office.

27. Remarks on the conduct of the Subordinates.—Having been such a short time in charge of the Office, I have no remarks to make upon the conduct of the subordinates.

(Signed) J. HOPE,
Acting Sub-Collector.

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SETTLEMENT REPORT

OF

TRICHINOPOLY.

---

1. I have the honour to submit my Settlement Report for Fusly 1276 (1866-67), accompanied by the usual Statements.

2. OFFICERS BY WHOM THE SETTLEMENT WAS CONDUCTED.—The Talook of Trichinopoly was settled by Mr. Banbury, Kulitallay by myself, Museri by Mr. Parker, the late Acting Head Assistant Collector, and the remaining two Talooks of Perambalur and Woodiarpolliem by Mahomed Esuf, the Deputy Collector.

3. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—*Decrease of one Ayen village.*—During the Inam Settlement, an "Ayen" village, seven-eighths of which was "Shrotriem," was transferred to the latter head, and quitrent imposed upon the whole. This reduced the number of Ayen villages by one.

4. *Increase of two Shrotriem villages.*—Two Shrotriem villages, hitherto treated as one in the accounts, have now been separately recognized by the Inam Department. Thus the number of Shrotriem villages has increased by two.

5. *Increase of thirteen Inam villages.*—The Ayacut of thirteen hamlets was not included in the new Revenue Settlement in that of their respective mother villages, probably because these hamlets were in themselves entire Inams, and consequently, in the recent Inam Settlement, they have been treated as distinct villages. Hence the increase of thirteen in the number of Inam villages.

6. The total number of Puttas was 1,26,362, of which 7,980 were fresh, and 1,18,382 old Puttas. Of the latter number, only 24,989 were modified by additional entries. Deducting 1,358 on account of "lands given up," &c., there remains a net increase of 6,622 fresh Puttas issued during the year.

7. SEASON.—The season was not unfavourable. The early rains were insufficient, but the subsequent falls were more copious, and raised the average above that of the previous year—*Vide* the subjoined Statement:—

Months.	For Fusly 1275-76.		For Fusly 1276-77.		Increase.		Decrease.	
	I.	D.	I.	D.	I.	D.	I.	D.
July...	2	80	0	20	...	...	2	60
August	0	85	2	43	1	58	...	...
September	3	60	2	90	...	...	0	70
October	6	75	9	70	2	95	...	...
November...	2	75	1	18	...	...	1	57
December...	0	85	5	55	4	70	...	...
January	...	...	...	...	...	...	...	...
February...	...	...	0	16	0	16	...	...
March...	...	...	...	...	...	...	...	...
April...	0	31	0	89	0	58	...	...
May...	2	42	2	40	...	...	0	02
June...	1	72	0	43	...	...	1	29
Total...	22	05	25	84	9	97	6	18

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The rain returns forwarded to the Board monthly were not so accurate as could be desired, owing to the want of a clear conception of the mode of calculation; but the subject has since been more carefully studied, and, consequently, the figures entered in the above Statement, though not quite tallying with those in the monthly returns, may be accepted as the most correct. In the Trichinopoly and Museri Talooks a portion of the crops sustained serious damage from the breaching of the Iyaur banks in the extraordinarily high freshes of October last.

8. Sanitary condition.—Considering that the season under review immediately succeeded one of unprecedented drought and severity, the district, on the whole, may be said to have been remarkably healthy. There were very few cases of death from Cholera and other epidemics, though the people suffered a little from Small-pox towards the close of the year. Cattle on the whole were healthy, and pasturage sufficient.

Fusly 1275	726
,, 1276	132
Difference	594

9. Emigration.—The number of Emigrants was only 132 against 726 in the last year. This difference is attributable to the more favourable season, and to the high wages prevailing in the District.

10. Prices, Statement No. 2.— Prices were exceedingly high. That of paddy rose 33 per cent. higher than in Fusly 1275, and 87 per cent. higher than the average price of the last ten years. Those of dry grains varied from 27 to 56 per cent. higher than last year, and from 56 to 99 per cent., as compared with the average prices of the last ten years. In fact, they averaged four times the commutation price fixed by the Settlement Department. This is attributable to the prevailing famine, and consequent increased demand from the neighbouring Districts.

11. Ryots' Holdings, Statement No. 3.—The area of land in the Ryots' holdings at the commencement of the Fusly was Acres 8,37,428, assessed at Rupees 12,06,514, of which Acres 19,853, bearing an assessment of Rupees 18,876, were given up, and Acres 70,229, assessed at Rupees 67,942, were newly taken up. Thus the actual extent of land under this head, at the close of the Fusly, was Acres 8,87,804, assessed at Rupees 12,55,580, or an increase of Acres 50,376, assessed at Rupees 49,066.

	Acres.
Cultivated	2·97
Waste	10·65
Total ...	13·62

12. Land transferred.—In connection with this subject, it should be noticed here that land to the extent of Acres 13·62, as particularized in the margin, was transferred to the Tanjore District in consequence of the Settlement, during the year, of a long standing boundary dispute between the ryotwar villages of Pattahlapettah and Kilioor in this District, and the Shrotriem village of Nadoongalum in Tanjore.

13. Waste remitted.—Under this head Rupees 3,089, assessable on Acres 949 of Nunjah lands in the Museri Talook, were remitted owing to their having been left waste from the breaching of the banks of the tanks and other reservoirs.

Dated 11th June 1867, No. 3,569, paragraph 32.

14. Meerahs to village servants.—I beg to note here that the Board, in their Proceedings noted in the margin, observe that in this District, the new Settlement includes 6¼ per cent. on account of village establishment, but that no deduction is made from the demand. This is not correct, for the new Settlement does not include the village charges, excepting in the villages transferred to this District from South Arcot, and consequently there was no necessity for the deduction in question.

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15. Abstract A, Statement No. 3—A Comparative Statement of the extent of cultivation and Settlement is given below:—

Items.	Fusly 1275. Extent.	Fusly 1275. Assessment.	Fusly 1276. Extent.	Fusly 1276. Assessment.	Increase. Extent.	Increase. Assessment.	Decrease. Extent.	Decrease. Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.
Dry...	7,12,683	6,77,551 10 0	7,61,781	7,22,592 6 8	49,098	45,040 12 8	...	...
Wet...	1,23,657	5,25,296 10 0	1,25,074	5,29,898 15 0	1,417	4,602 5 0	...	...
Total...	8,36,340	12,02,848 4 0	8,86,855	12,52,491 5 8	50,515	49,643 1 8	...	...
Add								
Second crop assessment...	......	75,315 4 0	......	79,040 1 0	......	3,724 13 0	...	...
Additional assessment ...	......	1,183 2 0	......	2,154 5 0	......	971 3 0	...	...
Water tax	......	7,290 4 0	......	13,049 5 0	......	5,759 1 0	...	...
Road Fund	......	...	......	22,703 7 6	......	22,703 7 6	...	...
Village Service Fund ...	......	... ...	......	... ...	......	... ...	...	...
Total...	......	83,788 10 0	......	1,16,947 2 6	......	33,158 8 6	...	...
	......	12,86,636 14 0	......	13,69,438 8 2	......	82,801 10 2	...	...
Deduct								
Remissions	......	... ...	......	... ...	......	... ...	...	...
Road Fund	......	25,407 2 0	......	49,242 0 5	......	23,834 14 5	...	...
Village Service Fund ...	......	552 11 0	......	560 8 0	......	7 13 0	...	...
Other Remissions as particularized in Statement No. 4.	...	8,439 3 0	......	15,638 3 0	......	7,199 0 0	...	...
Total...	......	34,399 0 0	......	65,440 11 5	......	31,041 11 5	...	...
Remaining Beriz	......	12,52,237 14 0	......	13,03,997 12 9	......	51,759 14 9	...	...
Add Miscellaneous items.	......	46,127 3 0	......	49,125 15 6	......	2,998 12 6	...	...
Total...	......	12,98,365 1 0	......	13,53,123 12 3	......	54,758 11 3	...	...

16. The above Statement exhibits a net increase of Rupees 54,758 in the assessment, a result chiefly to be attributed to the low rates of the new Settlement.

17. Cultivation of Special Products,—Statement No. 3, Enclosure B.—There was a decrease of Acres 2,773 in the cultivated area of Cotton owing to the limited demand.

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18. As the cultivation of Cotton in the Zemindary and Inam villages is not included in the Demand, Collection, and Balance Statement of June last, the figures therein entered will not tally with those now given.

19. Subjoined is a Statement showing the principal sources of Irrigation, with the extent of cultivation and assessment dependent upon each:—

Talooks.	Sources of Irrigation.	Ayacut.		Cultivation.	
		Acres.	Assessment.	Acres.	Assessment.
			RS.		RS.
Trichinopoly.	Weyacondan	17,256	1,01,607	16,964	99,246
	Ramavoitallay	967	5,427	963	5,411
	Yellandavoitallay	1,515	10,405	1,806	10,354
	Poodooayen Voikal	2,971	18,011	2,958	17,938
	Vadakayan Voikal...	3,468	24,677	3,439	24,588
	Therkayan Voikal	2,943	19,928	2,932	16,404
	Peroovala Voikal...	7,903	38,270	7,892	38,176
	Nadookaray Nat Voikal	3,060	17,881	3,047	17,828
	Malattar	2.556	12,305	2,552	12,284
	Pungooney Voikal	5,621	23,801	5,558	23,550
	Total...	48,560	2,72,312	48,111	2,65,779
Museri.	Mooseri Nat Voikal	1,813	10,498	1,805	10,458
	Tottiem do.	1,298	8,086	1,297	8,083
	Do. Sinna Voikal	1,532	9,825	1,514	9,741
	Ayatookalingal, &c.	2,256	8,546	2,175	8,152
	Total...	6,899	36,955	6,791	36,434
Kulitallay.	Mardoor Nat Voikal	3,798	27,420	3,752	27,214
	Kistnapuram do.	1,100	6,748	1,075	6,660
	Nanga Voikal	1,848	9,389	1,787	9,158
	Ambravatty...	2,258	5,726	2,082	5,310
	Total...	9,004	49,283	8,696	48,342
Wodiar-polliem.	Ponnery Voikal	3,382	12,746	3,111	10,805
	Total...	3,382	12,746	3,111	10,805

20. Measures were adopted for putting the Weyacondan, the chief irrigating channel, in an efficient state. The head was cleared and a scouring sluice constructed during the year, which will come into play in the next high fresh, and will, it is hoped, keep the head clear of silt.

21. Ruined Tanks.—No applications were made during the year for the restoration of ruined tanks, owing probably to the rate of Rupees 2 per acre sanctioned by the Board, being far in excess of the Settlement rates.

22. Remission, Statement No. 4.—Under the circumstances represented in the latter part of paragraph 7 of this report, remission to the extent of Rupees 1,802 was allowed on account of loss of crops from flood in the Trichinopoly Talook.

23. The loss of Rupees 2,557 under "Fassalcummee" is partly counterbalanced by the increase of Rupees 1,168 from second crop cultivation. This remark applies to the fluctuations under "Water tax" also.

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24. STATEMENT No. 5.—This Statement shows the Demand, Collection, and Balance of Land Revenue, Miscellaneous items. The aggregate amount under this head is Rupees 49,126, against Rupees 46,127 in the preceding year, or an increase of Rupees 3,000. The chief variations are noticed below.

25. The increase of Rupees 4,072 in item No. 6, "Land cultivated, but not included in the Jummahbundy," is owing to the Jummahbundy having been conducted earlier than in the last year.

26. The increase of Rupees 1,048 in item No. 41, "Commission on private estates under Circar management," is the result of the demand, for both Fuslies 1275 and 1276, on account of the commission on the Marungapury Estate having been credited during the latter.

27. In item No. 46, "Water tax on Zemindary, Inam, &c., lands," there is an increase of Rupees 1,134 in consequence of this item, which was included in Fusly 1275 in that of "Ryotwar," having now been exhibited separately.

28. The decrease of Rupees 702 in item No. 2, "Tax on trees on unassessed lands," is to be ascribed to the failure in the produce of Tamarind trees, which form the chief source of income under this head.

29. Till lately a practice had obtained in this District of bringing to account only those trees which actually yielded fruit in each year, and of remitting the tax on those which, having once come into bearing, happened to fail in the particular year. To put a stop to the objectionable system of examinations involved in this practice, I have ordered that all trees which have once been entered in the accounts as having come into bearing should thereafter be charged whether they actually yielded or not.

The decrease of Rupees 619 in item No. 35, "Rent on Padoogay lands," is the result of the transfer of this item to Local Fund.

30. The difference in the other items being inconsiderable, calls for no special remarks.

31. STATEMENT No. 6.—This Statement shows the Demand, Collection, and Balance of Revenue in the Zemindaries, Moottahs, &c., &c. There was a balance of Rupees 7,626 at the close of the Fusly, which has since been collected with the exception of Rupees 141.

32. STATEMENT No. 7.—The following is a Comparative Abstract of collections:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled...	1,889	45,862	47,751	4,027	42,915	46,942	...	809
Jodi on Shrotriem, &c., villages...	1,025	8,947	9,972	49	8,364	8,413	...	1,559
Ryotwar	69,954	12,09,653	12,79,607	43,289	12,90,933	13,34,222	54,615	...
Miscellaneous...	10,005	32,657	42,662	13,068	41,283	54,351	11,689	...
Total...	82,873	12,97,119	13,79,992	60,433	13,83,495	14,43,928	66,304	2,368
Abkarry	5,396	1,04,866	1,10,262	1,669	1,09,759	1,11,428	1,166	...
Income-tax......	5,599	595	6,194	...	48	48	...	6,146
License-tax ...	...	...	...	...	5,324	5,324	5,324	...
Stamps	...	66,809	86,809	...	80,383	80,383	...	6,426
Grand Total...	93,868	14,89,389	15,83,257	62,102	15,79,009	16,41,111	72,794	14,940

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33. The small decrease of Rupees 809 under the item "Permanently settled" has been since collected.

34. The decrease of Rupees 1,559 in item "Jodi on Shrotriem," is partly due to a corresponding fall in the collection of the arrears, and partly to the whole amount of the current demand not having been realized within the close of the year.

35. The increase of Rupees 54,615 in "Ryotwar," and Rupees 11,689 in "Miscellaneous," is consequent on the rise in the demand.

36. In item "License-tax," there is an increase of Rupees 5,324, owing to the Act having come into operation only during the year under report.

37. The decrease of Rupees 6,426 in item "Stamps," is owing to the exceptionally large sale of Stamps last year consequent on the obligation to register all old documents before the end of December 1865.

38. STATEMENT No. 7.—The balance at the close of the Fusly on account of all sources of revenue was Rupees 43,742, which has been since reduced to Rupees 15,104 by collections up to the 31st August last. Measures have been adopted for the speedy realization of this latter sum.

Amount due on account of				
Fusly 1272...	9	8	6	Ryotwar.
,, 1273...	89	0	7	
,, 1274...	697	13	11	
,, 1275...	343	4	0	
,, 1274...	17	12	0	Miscellaneous.
,, 1275...	21	15	6	
	1,179	1	6	

39. STATEMENT No. 8.—Of the balance of Rupees 3,698-13-0, Rupees 2,193-9-2 are recoverable, Rupees 417-0-1 are doubtful, and Rupees 1,179-1-6 are irrecoverable, as particularized in the margin. The amount recommended for remission in Fusly 1275, but for which no sanction has as yet been received, is Rupees 503-0-2. Of this sum, Rupees 3-14-2 have been since collected, and the remainder is included in the abovementioned sum of Rupees 1,179-1-6. Sanction is, therefore, requested for writing off the accounts this amount (namely, Rupees 1,179-1-6,) which is due (1) by Ryots either poor, dead, or absconded; (2), to the fact that the assessment of a piece of land taken up for public purposes was inadvertently omitted to be deducted from the gross beriz; (3), to the embezzlement of a Curnum, who had no property, from which the amount embezzled could be recovered; and lastly, to an erroneous entry.

40. The remissions on account of the Trichinopoly Talook include two amounts, one allowed by Mr. Banbury, who settled that Talook, the other, on subsequent inquiries, and on the representation of the Tahsildar, I found it necessary to grant.

41. The amount, namely, Rupees 1,179-1-6, for the remission of which sanction is now requested, is in excess of that entered in the Demand, Collection and Balance Statement for June last by Rupees 90-13-9. This difference has arisen from the amount collected in excess from a certain ryot having been erroneously credited to the balance due by another ryot.

42. COERCIVE PROCESS, STATEMENT No. 8 A.—Moveable property to the value of Rupees 81, and immoveable to that of Rupees 4,894, were sold on account of arrears of revenue.

43. STATEMENT No. 9.—The gross collections from all sources of revenue amounted to Rupees 16,41,110, and the aggregate charges to Rupees 1,37,480, leaving a net saving of Rupees 15,03,630. The corresponding charges of the last year were Rupees 1,38,767, or Rupees 1,287 more.

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44. The increase of Rupees 3,552 in item "Huzur and Talook Establishment," is owing to the increased pay assigned to the Revenue Subordinates, in Mr. Pelly's final revision of establishments, having been drawn only for a portion of the last year as against the whole year under review.

45. The decrease of Rupees 4,923 in item "Miscellaneous," is owing to the Inam Commission Deputy Collector and his establishment having drawn their salaries in this District last year.

46. QUINQUENNIAL RETURNS.—The Quinquennial Statements prepared in conformity with the instructions contained in the Circular Memorandum, as per margin, are herewith transmitted.

1st November 1866, No. 1,097.

47. The figures entered in these Statements will be found to differ in some degree from those entered in the corresponding Statements for Fusly 1271, owing to the changes caused by the new settlement, and to the interchange of villages with South Arcot.

48. CENSUS, STATEMENT D.—I have to inform the Board that the census returns furnished to them in Fusly 1271 were incorrect. Not only were there no less than six clerical errors in the Statement, by *one* of which the whole number of houses in the district were re-entered as being in the town alone, but every column relating to the Trichinopoly Talook contained a blunder of the most startling description. No comparison can, therefore, be made between the census as then rendered and the present one. Confining myself to the total population, I may state that careful scrutiny leaves no doubt that the population of the Trichinopoly Talook was returned at about 80,000 more than the actual accounts warranted.

Eliminating this error, instead of 9,39,400, as returned, the population of Fusly 1271 should be considered to have been only 8,59,400.

The present return is 10,06,826, and thus, instead of 67,426, the true increase in the population of the District is 1,47,426.

49. The population of the Municipality, including the Fort, the Military Cantonment, and fifteen suburban villages, is 57,177, exclusive of non-residents.

The population of the Fort alone, which has now been ascertained to be under 20,000, was entered as 97,154 in the former return.

I beg to add that I have taken the census of the Municipality twice over by different agencies, that the returns have been personally checked by my Assistant, Mr. Gribble, and that I am prepared to guarantee the substantial accuracy of the result.

50. STATEMENT E.—Subjoined is an abstract showing the number of ryots, puttas, &c.:—

Items.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryots ...	1,06,087	1,26,362	20,275	....
Puttas	1,06,087	1,26,362	20,275	....
Ploughs	43,801	79,996	36,195	....
Cattle ...	10,22,397	10,39,251	16,854	....

51. The increase in each item in the above abstract is consequent on the increase in the extent of cultivation owing to the low rates of the new settlement.

52. VILLAGE AND TALOOK ACCOUNTS.—The Village Accounts have on the whole been moderately correctly kept. This report has been delayed owing to the confusion in the Talook Accounts. Those of the Wodiarpolliem Talook are the worst, and there no improvement can be anticipated until the present old and inefficient Tahsildar is disposed of. The Medical Officer has refused to grant him a certificate, and without one he is not entitled to a retiring pension.

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53. LANDS ACQUIRED BY PUBLIC SERVANTS.—There is nothing deserving of special remark on this subject.

54. CONDUCT OF THE SUBORDINATE OFFICERS.—I am indebted to my Serishtadar, Setoo Row, for the assistance he has rendered me in the preparation of this report.

TRICHINOPOLY, (Signed) G. VANS AGNEW,
23rd September 1867. Acting Collector.

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SETTLEMENT REPORT

OF

MADURA

1. I have the honour to submit my report on the settlement of this District for the past Fusly 1276, A.D. 1866-67 accompanied by the explanatory statements particularized in the list herein enclosed.

2. The Sub-Collector's report on the settlement of his Division, is also submitted.

3. PLACES AT WHICH SETTLEMENT WAS MADE.—Statement No. I. shows the several places at which the Puttahs were distributed with the names of officers who distributed them.

4. Of the four talooks composing the Collector's division, I settled two talooks, viz., Terumungalum and Pereakolum; and Mr. Underwood, the Deputy Collector, settled the other two, Madura and Melur.

5. The distribution of Puttahs was commenced on the 13th April, and was finished on the 26th June.

6. The following Statement exhibits the number of villages and their descriptions, in comparison with those of the preceding year:—

	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Ryotwary villages...	782	781	...	1
Amani do.	$5\frac{1}{4}$	$8\frac{3}{4}$	$3\frac{1}{2}$	...
Inam and Shrotriem do.	$563\frac{1}{8}$	$569\frac{7}{16}$	$6\frac{5}{16}$	...
Palayaput do...	243	244	1	...

7. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES.—The village of Kilangolam was formerly an Inam village in Terumangalum talook, granted by the Rulers of the Carnatic for the support of a Chuttrum at Kilangolam. It was subsequently resumed and incorporated with Government villages in the year 1854, because the object for which it was originally granted was not

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duly attended to, but on the recommendation of the late Collector Mr. Levinge, it was granted under the orders of Government, dated 10th October 1866, No. 2,743, for the support of a Chuttrum newly constructed at Culputty in the said talook. The village has consequently been transferred from the head of Ryotwar, to that of Inam villages. Hence the decrease of one village under the head "Ryotwary."

8. The increase of three-and-a-half villages under the head "Amani," is the result of an addition of four-and-a-half villages to, and the transfer of one village from, this head.

9. The village transferred from the Amani to the Inam head, is called Pakiri Puthukolam, situated in the Ramnad Zemindary. It was originally an Inam village granted for the performance of service in the Mosque at Ramiswaram, and was in Fusly 1274 resumed, as the object of the grant was not duly fulfilled: but on the recommendation of Mr. Levinge, the village was restored to the mosque under Government Order, dated 17th September 1866, No. 2,494.

1. Vunnarendul.
2. Muniarendul.
3. Pauppenendul.
4. Puthanendul.
Half of the Thumbeyendul village.

10. The Durmasanum and other Inam villages newly brought under this head in this Fusly are named in the margin, and are situated in the Ramnad Zemindary. They were resumed and incorporated with Government villages under the orders of the Inam Commissioner, in consequence of the non-appearance of the Inamdars for the Inam Settlement.

11. The increase of $6\frac{5}{16}$ villages under the head of "Inam and Shrotriem villages" over that of the preceding year, is owing to the inclusion under this head of the Durmasanum and other Inam villages, $5\frac{5}{16}$ in number, in the Ramnad Zemindary, on which the Inam Commissioner newly imposed quit-rent in the year under report, and of the village of Kilangolam lately made over to Culputty Chuttrum—*vide* paragraph 7.

12. The Inam village of Kudiputty, belonging to Sapatur Zemindary, was omitted in the last Quinquennial Returns submitted for Fusly 1271. This omission being now supplied in the similar Returns received for Fusly 1276, there is an increase of one village under the head Polyaput—*vide* also paragraph 118.

13. Remarks on the number of Puttahs issued.—The number of Puttahs during the year under report has been 1,24,696, or 1,707 more than the number issued in Fusly 1275. Of the total number of Puttahs issued, only 61,251 were granted anew. The changes in the Ryots' holdings to a greater extent in this than in last Fusly, necessitated the issuing of so many fresh Puttahs.

14. The unrenewed Puttahs were 51* per cent. of the whole number of Puttahs issued in this year. I hope that the adoption of the new form of Puttahs received with the Board's Circular Memorandum, dated 7th February 1865, will reduce the number of fresh Puttahs in the current Fusly.

*63,445.

15. Season.—The season in this year was on the whole more unfavourable for agriculture than that of the preceding year. From the beginning of this Fusly till the month of September, there were slight showers throughout the District. The rains of October gave a small supply of water to the tanks in many parts of the District; but in the subsequent months there was little or no rain. The scanty rain which fell in the early part of this year enabled the Ryots to carry on their wet and dry cultivation for some time, but the subsequent failure of timely rain caused heavy loss of crops in many parts of the District, though the yield of the lands dependant for their irrigation on rivers was tolerably good.

16. The talook which was most seriously affected by the adverse season, was Melur, the crops in which, both dry and wet, failed to a lamentable extent.

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17. A table of the monthly fall of rain is annexed:—

	April 1866.	May.	June.	July.	August.	September.	Total.	October.	November.	December.	January 1867.	February.	March.	Total.	Grand total.
	I. 100th.	I. 100th.	I. 100th.	I. 100th	I. 100th.	I. 100th.	I. 100th.	I. 100th.	I. 100ths.	I. 100th.	I. 100th.	I. 100th.	I. 100th.	I. 100th.	I. 100th.
Northern Section ...	0 96	5 95½	1 59	2 37	4 62½	7 99½	23 49½	14 42	0 69½	6 42	0 3	...	...	21 56½	45 6
Southern Section ...	...	2 22	2 20	1 47	8 43½	3 72½	18 5	23 50	2 95	6 85½	...	...	...	33 30½	51 35½
Eastern Section ...	...	0 70	0 10	2 64	2 16½	0 31½	5 92	4 17	3 65	4 56	...	...	...	12 38	18 30
Western Section ...	1 76	2 25	3 3½	...	...	1 31½	8 36	8 90	2 57	9 39	...	...	1 0	21 86	30 22

18. Sanitary condition of the District.—Cholera and fever prevailed in all parts of the District throughout the year. Small-pox also made its appearance in the month of November in Melur, Madura, and Dindigul talooks; but the mortality, on the whole, was not very great. During the latter part of this year, almost all the tanks and wells in the District, and especially those in the Melur and Dindigul talooks, were dried up, and people suffered much from want of water.

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19. The distress of the poor was aggravated by the unusually high prices of provisions, which were hardly procurable in some parts of the District. Had not an immense quantity of grain been imported into this District from the adjoining ones of Trichinopoly and Tanjore, the sufferings would have been still greater.

Madura.	Ayakudi.
Terumangalum.	Periakolam.
Melur.	Chinnamanur.
Cottamputty.	Uttamapoliem.
Nuttum.	Cumbum.
Dindigul.	Kambay.
Palany.	Usilamputti.
Vadasundur.	Sapatur.
Paumben.	

20. To alleviate their distress, poor-houses were established in the places named in the margin, and the helpless poor were fed to an average number of 2,692 daily.

21. A large sum of money was also laid out on public works, for affording employment to the able-bodied poor. The poor inhabitants of Melur were also assisted with small sums of money to deepen their wells and to clear mud out of their small drinking tanks called "Uranies."

22. Cattle suffered a great deal for want of water and pasturage, and were further affected with murrain, which proved fatal to a remarkable extent.

Number of persons emigrated.

Fusly 1275	63,703
,, 1276	55,029
Decrease	8,674

23. The marginal figures show the number of persons who emigrated to Ceylon. The decrease during the year under report is only due to the fact that a great number of persons were employed on relief works—*vide* paragraph 21.

24. Annexed is a short abstract showing the prices of agricultural produce prevailing during the year under notice, compared with the two previous Fuslies 1274 and 1275, as well as the commutation prices at which the Land Revenue of the District was originally settled:—

Description of grain.	Commutation rates.	Fusly 1274.	Fusly 1275.	Fusly 1276.
Paddy, 1st sort, per garce	59	248	269	322
Do. 2nd do. do.		234	247	290
Cholum or Javary	35	239	273	295
Cumboo or Bagira	45	221	257	303
Raggy	50	235	275	314
Horse-gram	55	231	263	485
Horrack or Varagu	38	119	151	168

25. The cause of the unusually exorbitant rise in the prices of the grain in the year under review is too obvious to need comment. It is mainly owing to a succession of bad years, and consequent deficiency of harvest. During part of the year, the paddy and the dry grains were even hardly procurable in some parts of the District as stated above.

26. Ryots' holdings.—Enclosure B in Statement No. 3, exhibits a large increase of 16,690 acres in the holdings of the ryots in the year under notice, despite of the discouraging character of the season.

Holdings at the commencement of Fusly 1276	7,68,522
Deduct, given up... ...	45,979
Balance...	7,22,543
Add, taken up	62,669
Total holdings at the close of Fusly 1276	7,85,212
Increase above the extent at the commencement of Fusly 1276...	16,690

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27. The decrease in the lands relinquished in the year under report which proved to be so unfavourable for cultivation, indicates the general attachment of the ryots to their landed property.

28. It will be observed that the item "Lands given up" includes the extent of land occupied in the village of Kilangolam, transferred from the head of Ryotwary to that of Inam villages alluded to in paragraph 7.

29. ACTUAL CULTIVATION, STATEMENT No. 3.—Appended is an abstract showing the cultivation and settlement of the Fusly under reference.

Abstract A.—Comparative Statement of Cultivation and Settlement.

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	5,79,222	7,89,281 5 2	5,82,882	7,91,267 1 11	3,660	1,986	......	......
Wet	1,28,323	5,51,056 3 8	1,29,365	5,56,150 3 8	1,042	5,094	......	......
Total...	7,07,545	13,40,337 8 10	7,12,247	13,47,417 5 7	4,702	7,080	......	......
Add—								
Second crop assessment.	......	45,983 8 8	......	23,871 6 11	......	......	......	22,112
Additional assessment....	......	448 15 2	......	351 12 10	......	......	......	97
Water tax	......	....	......	....	......	......	......	......
Road Fund	......	1,109 15 2	......	....	......	......	......	1,110
Village Service Fund ...	......	904 10 2	......	2,724 5 7	......	1,819	......	......
Total...	......	13,88,784 10 0	......	13,74,364 14 11	......	8,899	... ..	23,319
Deduct Remissions—								
Road Fund	.....	1,109 15 2	......	....	......	......	......	1,110
Village Service Fund ...	......	904 10 2	......	2,724 5 7	......	1,819	......	......
Other remission as particularized in Statement No. 4......	......	57,802 10 0	......	1,00,106 14 9	......	42,305	.. ...	......
Total...	......	59,817 3 4	......	1,02,831 4 4	......	44,124	......	1,110
Remaining Beriz	......	13,28,967 6 8	......	12,71,533 10 7	......	......	......	57,434
Add Miscellaneous Items	......	43,861 8 10	......	40,318 7 4	....	......	......	3,043
Total...	......	13,72,828 15 6	......	13,11,852 1 11	......	......	......	60,477

30. The net increase in both dry and wet cultivation is attributable to the favourable commencement of the season, though the yield was deficient in consequence of the long protracted absence of good rains during the subsequent portion of the year.

31. WASTE REMITTED AND CHARGED, WITH REASONS.—The remissions granted on account of waste are shown in the margin, about one-third of which, or Rupees 43,852, was granted in the single talook of Melur, which suffered most from the influence of the bad season this year.

	RS.
Fusly 1275...	1,13,092
„ 1276...	1,25,186
Increase...	12,094

32. Remission granted on waste Punjah in the District, in reference to the Board's Proceedings marginally noted, amounts to Rupees 53,511, or Rupees 11,381 above that which was granted during the preceding Fusly.

17th January 1867, No. 328.

33. Every claim for remission was carefully inquired into, and the validity of grounds on which it was based, ascertained.

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34. Remission was granted for Nunjah waste to the amount of Rupees 71,675, or Rupees 914 above that granted in the last Fusly. Rupees 34,580, or nearly half of the remission was allowed in the Melur talook. This talook, except in a few places, depends for irrigation upon rain-fed tanks, which received a very small quantity of water during the year. The increase in the remissions this year above those recorded in the last, arose from the season under review being worse than the preceding one.

35. CULTIVATION OF SPECIAL PRODUCTS, SUCH AS COTTON SUGAR-CANE, &c.—There is a decrease of 17,719 acres in the Cotton cultivation, which is attributable partly to the unfavourableness of the season, and partly to the fall in the price of Cotton.

36. There is but a slight decrease in the cultivation of Indigo and Sugar-cane which calls for no special notice.

	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Indigo	119	61	......	58
Sugar-cane...	159	149	......	10

37. PRINCIPAL SOURCES OF IRRIGATION.—The following abstract will show the principal sources of irrigation, the extent of Ayacut,* and the cultivation under the said irrigation works, with the assessments and the actual revenue derived from the lands:—

* This was prepared in the Fusly under report.

Names of irrigation works.	Ayacut.		Cultivation of Fusly 1276.		
	Extent.	Assessment.	Extent.	Assessment.	Actual revenue derived.
1	2	3	4	5	6
	ACRES.	RS.	ACRES.	RS.	RS.
Madakolam Channel	2,497	12,209	2,253	11,103	11,772
Nelayur do.	7,202	32,429	5,340	24,746	27,146
Vadagerai do.	4,052	22,092	3,567	19,017	22,259
Tenkarrai do.	2,198	11,598	2,044	10,283	11,517
Uttamattú kaul	2,255	12,226	2,205	12,079	12,079

38. RUINED TANKS.—No ruined tanks in the year under report were made over to Ryots.

	RS.
Fusly 1275...	814
" 1276...	2,786
Increase...	1,972

39. AMANI VILLAGES.—The marginal figures will show that there is an increase of Rupees 1,972 in the Amani Revenue, in comparison with that of the past Fusly, namely, Rupees 814. This is partly owing to certain Inam villages being resumed and brought under the Amani system, and partly to the season being less unfavourable in that than in other parts of the District.

40. The necessary accounts referred to in paragraph 29 of the past year's Jummahbundy Report having been received from the Salt Deputy Collector, I will shortly submit my proposals to Board for bringing the Amani villages under Ryotwar settlement.

41. STATEMENT NO. 4.—Remission on account of Shamilat Bunjur, or portions of fields left waste, was granted under the same reasons that warranted similar indulgence in regard to the whole numbers of field left waste *vide*—paragraph 34.

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42. WITHERED CROPS.—There is an increase of Rupees 13,821 in the remission granted for Nunjah withered crops during the year, as particularized in the margin. About three-fourths of the remission was allowed in the single talook of Melur. The Deputy Collector, Mr. Underwood, who was then in charge of the talook, personally examined a great portion of the withered crops, and granted remission in strict adherence to the Circular Orders of the Board, prescribing the course to be adopted in granting such remissions.

	RS.
Fusly 1275	30,254
" 1276	44,075
Increase...	13,821

43. Remission* was granted as usual on the cultivated lands submerged by water of certain tanks in Madura and Terumangalum talooks, in consequence of which the crops were lost.

* Rupees 423.

	RS.
Madura talook	378
Terumangalum do.	45

44. Remission on Cowle lands was granted in this Fusly to the amount of Rupees 378, according to the terms of Cowlenamahs.

45. Teerwah Cummy† or remission of part of the full tax on Nunjah lands cultivated with inferior kind of produce was allowed, and the remission of the difference between the full tax of the Nunjah lands under the ruined tanks made over to private individuals, and the Punjah tax imposed upon them in accordance with the Board's Standing Order, No. II., dated the 12th January 1863, was also found necessary to the amount of Rupees 53.

† Rupees 6,429.

46. Remission was also found indispensable on the waste portion of the Cowle Nunjah lands, to the amount of Rupees 50.

47. A remission of 16 Rupees was granted, as usual, on account of Cotton grown in the last year's stubbles.

48. In this year certain lands under ruined wells in the Sub-division and in Periakolam talook were taken up by the Ryots on condition of paying the Punjah tax on them for certain periods, and afterwards their appropriate garden assessment.

49. The difference between the two rates of assessment amounted in the Fusly under report to Rupees 51, which was accordingly remitted. On the expiry of the terms of the engagement, the highest dry assessment will be charged upon the lands in question, in accordance with the Board's Proceedings, dated 11th April 1866, No. 2,468, instead of the Garden tax.

50. Discretionary remission was also granted at certain per-centage on dry lands in three talooks of the District as shown below, in consideration of the partial failure of crops in those talooks, in conformity with the orders of the Board contained in their Proceedings, dated 3rd April 1867, No. 2,124:—

Talooks.	*Particulars.* Per-centage.	Amount remitted. RS.
Melur...	12	4,425
Dindigul	10	18,085
Pulny...	5	4,264
	Total...	26,774

51. The usual remission of one-fourth of the full tax on the dry lands in the Terumangalum talook, cultivated by the Brahmins with their own ploughs, was granted to an extent of Rupees 746.

52. A remission of Rupees 35 was allowed to the Ryots of Myttamputty village, as usual on the wet lands in that village, in consideration of the difficulties in cultivating the lands at the rate of one-fifth of the full tax on those lands.

53. SHROTRIUM REMISSION.—In the village of Tavenkuruchi transferred to this District from Tinnevelly, the assessment of $4\frac{3}{16}$ chains of Punjah lands per hundred chains on the entire dry cultivation of the village, *minus* Inams, and also the assessment of $5\frac{3\frac{1}{2}}{16}$ measures of seed land per Kottah seed land (126 measures) on the entire wet cultivation in the village, are usually remitted to the Brahmins. This remission denominated the Shrotrium remission was granted to the amount of 160 Rupees during the year under report.

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54. In the villages of Tavenkuruchi, Mothippanur, Mungalrevu, Sinnareddyputty, and Muthakarei, transferred to this District from Tinnevelly, the assessment of certain extent of dry lands is customarily remitted to Devastanum's Village Establishments, &c., as particularized below :—

	RS.	A.	P.
Devastanums	257	5	4
Dhurmasanum	67	11	2
Village Establishment	1,800	9	10
Maintenance	39	13	11
	2,165	8	3

Particulars of the rates.

		Tavenkuruchi.			Sinnareddyputty.		
		CH.	AS.	¼ AS.	CH.	AS.	¼ AS.
Ditta Maniem, or fixed remission on the entire cultivation in the villages of Tavenkuruchi and Sinnareddy putty.	1st sort dry land...	3	9	0	4	4	0
	2nd do. ..	7	3	0	7	0	0
	3rd do. ...	4	1	0	4	4	2
	4th do. ...	0	10	0	1	1	1
	5th do. ...	0	5	0	...	...	...
	Total chains. 15-12-0—Rs. 107-8-9*				Chains. 16-9-3—Rs. 118-9-0		

Net allowance, Rs. 226-1-9

		CH.	AS.	¼ AS.	FIFTHS.	RS.	A.	P.
Evoo Maniem, or proportionate remission on the entire dry cultivation in the villages named in the margin, after the above deduction has been made.	Tavenkuruchi ...	0	1	1	$2\frac{1}{32}$	382	14	2
	Mothippanur ...	0	2	2	$4\frac{27}{64}$	782	15	0
	Sinnareddyputty.	0	1	0	$1\frac{9}{16}$	109	3	9
	Mungalarevoo ...	0	3	2	$0\frac{7}{8}$	264	13	3
	Muthakarei... ...	0	2	3	2	399	8	4
						1,939	6	6
					Grand total...	2,165	8	3

* Rupees 25.

55. There was also a remission* granted this year as usual as Thuppatti Maniem to certain five Brahmins, in the Tavenkuruchi village.

56. The annual fixed deduction from the revenue of the Mothippanur village as allowance to the Curnum and Nattamagar, amounted to Rupees 36.

57. The per-centage allowance deducted on account of the village officers of Sinnareddyputty and other villages from the revenue of the same is Rupees 887, as particularized below:—

Talook.	Villages.	Village servants.	Rate of per-centage. RS.	A.	P.
Terumangalum talook	Sinnareddyputty...	Natamagar; Curnum	1	2	9
	Muthakarei...	Natamagar; Curnum; Kavulgar	0	13	2
	Mungalarevoo............	Natamagar; Curnum	0	3	6
Madura talook...	Stalumputtadei......	Natamagar; Curnum	5	0	0
Pulny talook.........	Thandikudy....	Natamagar; Thundulgar	7	0	0
	Vilputty......................	Do.	7	0	0
	Poombarri.....................	Do.	7	0	0
	Virupatchi	Do.	7	0	0
	Ettoor	Do.	7	0	0
	Komalipatty	Do.	5	0	0

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58. The last item of remission was a fixed deduction of Rupees 653, annually made to Devastanums from the revenue of certain villages.

Particulars.

Names of Devastanums.	RS.	A.	P.
Thurumbur	236	15	1
Kambay...	378	1	7
An institution in the Madura Devastanum	10	9	9
Do. in the Theroopparangandum do.	25	7	3
Do. in the Gengucondan do.	1	7	9
Total...	652	9	5

59. STATEMENT NO. 5, MISCELLANEOUS ITEMS UNDER LAND REVENUE.—The revenue under this head is Rupees 58,175 in the year under report, or Rupees 5,007 less than that of the preceding Fusly.

60. The decrease is chiefly owing to the restoration of certain Inam villages which were under attachment on account of the non-appearance of the parties for the Inam settlement.

61. GENERAL RESULTS OF THE LAND REVENUE SETTLEMENT.—Having given the details of the Land Revenue in the foregoing paragraphs, I now beg to proceed to exhibit by the following abstract, its general results, including Peishcush, the net decrease being Rupees 65,941, below the settlement of the last year:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Permanently settled	7,83,708	7,84,732	1,024	......
Jody of Inam and Shrotriem villages	26,190	26,915	725	......
Ryotwar	13,28,967	12,71,533	......	57,434
Miscellaneous	56,678	46,422	......	10,256
Total......	21,95,543	21,29,602	1,749	67,690
			Net decrease...	65,941

62. PERMANENTLY SETTLED.—The addition, to the Peishcush of the Sivagungah estate, of the quit-rent (Rupees 1,024) imposed by the Inam Commissioner on certain Inam villages in the said Zemindary, during the year under report, caused the increase under this head.

63. JODI OF INAM AND SHROTRIEM VILLAGES.—The increase under this head arises from the following items:—

1st, Rupees 259.—The amount of quit-rent newly imposed by the Inam Commission on certain Inam villages in the Ramnad Zemindary.

2nd, Rupees 320.—The Jodi due on the Inam village of Kelangalum in Terumangalum talook, which had been incorporated with Ayan villages, and lately restored to the Culputty Chuttrum, as stated in paragraph 7.

3rd, Rupees 31.—The quit-rent imposed on the village of Thuliputty, in Dindigul talook, which had been up to last year carried by mistake to the credit of Miscellaneous items.

4th, Rupees 115.—The Jodi due on Melathirumanikam village in Terumangalum talook, do. do.

64. RYOTWAR.—The large remissions on account of the withered crops brought down the Ryotwary revenue this year to Rupees 12,71,583.

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65. The smaller extent of the second-crop cultivation this year, as compared with that of the last one, is also a cause of decrease in this branch of the revenue.

66. Miscellaneous.—The decrease under this head is owing to the cause given in paragraph 60, and also to the sale of a Government building in last year, while there was no such sale this year.

67. Sundry Sources of Revenue.—The settlement of sundry sources of Revenue amounts to Rupees 10,19,664, exceeding that of the preceding year by Rupees 45,804, and the particulars of this revenue are exhibited in the following statement:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Abkarry	96,202	1,88,474	92,272	......
Salt	6,27,713	5,89,706	......	38,007
Sea Customs	29,363	29,310	......	53
Stamp	2,20,582	2,09,604	......	10,978
License-tax	......	2,570	2,570	......
Total...	9,73,860	10,19,664	94,842	49,038
			Net Increase...	45,804

68. Abkarry.—The last rent of Abkarry expired with the close of the last Fusly. The farm was, therefore, put up in auction and knocked down to the highest bidders. The increase under this head is attributable to great competition.

69. Salt.—The principal cause of the decrease in this item during the year is the backwardness in the sales of salt, which is owing chiefly to the fact that the merchants during the late scarcity resorted to trade in grain.

70. The particulars of the salt transaction are as follows:—

Item.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
Quantity in store at the beginning of the Fusly........................	5,07,084	29	5,15,204	25	8,119	36	...	...
Do. manufactured during the Fusly......	4,05,914	2	4,15,597	15	9,683	13	...	...
Gain by measurement......	11,145	19	2,509	34	...	..	8,635	25
Spontaneous salt......	1,329	0	572	0	...	...	757	0
Total...	4,18,388	21	4,18,679	9	9,683	13	9,392	25
	9,25,473	10	9,33,883	34	17,803	9	9,392	25
Deduct sales...	4,10,268	25	3,50,268	19	...	...	60,000	6
Remainder...	5,15,204	25	5,83,615	15	68,410	30	...	..
Wastage written off under the sanction of Government.................	...	...	29,456	16	29,456	16	...	...
Remainder...	5,15,204	25	...	..	38,954	14	...	...
Wastage recommended to be struck off in the Settlement Report for Fusly 1275...........	...	...	6,239	4	6,239	4	...	...
Wastage now recommended to be struck off.............	...	...	6,584	0	6,584	0	...	...
	...	...	12,823	4	12,823	4	...	...
Balance...	5,15,204	25	5,41,335	35	26,131	10	...	...

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71. **Statement showing the details of Home and Inland consumption, as well as the quantity imported from Tinnevelly.**

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.		Quantity received from Tinnevelly.	
Home consumption......	3,99,138	25	3,49,414	19	......	...	49,724	6	29,902	0
Inland consumption—										
Coimbatore......	5,056	10	36	0	......	...	5,020	10	......	...
Trichinopoly................	483	20	168	0	......	...	315	20	......	...
Salem......	1,990	10	51	0	......	...	1,939	10	......	...
Tanjore........................	...	...	...	...	......	...	......	...	......	...
Tinnevelly...	...	.	599	0	599	0	......	...	......	...
Export to Penang	3,600	0	...	...	......	...	3,600	0	......	...
Total...	11,130	0	854	0	599	0	10,875	0	......	...
Grand Total...	4,10,268	25	3,50,268	19	599	0	60,599	6	29,902	0
					Net decrease...		60,000	6		

72. Sea Custom.—The slight decrease under this head requires no notice.

73. Stamp.—The decrease under this item is chiefly due to the falling off in the sale of Stamps of high value during this year. But the present Stamp Act will increase the revenue of this branch to a great extent.

74. Abstract showing the total Land Revenue.—Annexed is an Abstract Statement exhibiting the revenue derived from all sources, compared with the Settlement of the previous Fusly:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Land Revenue	21,95,543	21,29,602	......	65,941
Sundry sources of Revenue............	9,73,860	10,19,664	45,804	......
Total...	31,69,403	31,49,266	45,804	65,941
			Net decrease...	20,137

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75. COLLECTIONS.—The following is a Statement showing the collections of the year under notice, in comparison with that of the past year:—

Items.	Fusly 1275. Arrears.	Fusly 1275. Current.	Fusly 1275. Total.	Fusly 1276. Arrears.	Fusly 1276. Current.	Fusly 1276. Total.	Increase.	Decrease.
Land Revenue.								
Permanently settled	49,599	5,22,056	5,71,655	2,61,651	5,20,548	7,82,199	2,10,544	......
Jodi on Shrotriem villages	8,713	16,808	25,521	9,742	22,659	32,401	6,880	......
Ryotwar	73,342	12,21,352	12,94,694	1,07,269	11,63,672	12,70,941	......	23,753
Miscellaneous	12,727	46,753	59,480	9,913	27,725	37,638	......	21,842
Total...	1,44,381	18,06,969	19,51,350	3,88,575	17,34,604	21,23,179	2,17,424	45,595
Abkarry	12,647	87,548	1,00,195	8,512	1,18,968	1,27,480	27,285	......
Salt	......	6,27,712	6,27,712	......	5,89,704	5,89,704	......	38,008
Sea Custom	......	29,363	29,363	......	29,309	29,309	......	54
Stamp	......	2,20,582	2,20,582	......	2,09,603	2,09,603	......	10,979
License-tax	......	......	......	......	2,570	2,570	2,570	......
Total...	1,57,028	27,72,174	29,29,202	3,97,087	26,84,758	30,81,845	2,47,279	94,636
							Net increase...	1,52,643

76. PERMANENTLY SETTLED.—The increase under this item is due to a larger amount of arrears at the close of the last Fusly being paid in the Fusly under reference.

77. JODI AND SHROTRIEM, &c., VILLAGES.—The larger amount of collection in this year, of the arrears at the end of the last Fusly, caused the increase under this head.

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78. Ryotwar.—The larger amount of remissions in this year has mainly caused the decrease in this item.

79. Miscellaneous.—The falling off in the demand under this head in the year under report was chiefly the cause of the decrease.

80. The variations in the collections of the revenue under the heads "Abkarry," "Salt," "Sea Custom," and "Stamp," are due to the causes explained in paragraphs 68, 69, 72, and 73.

81. I will now notice the current balance under each head.

82. Zemindary Peshcush.—The balance under this head is Rupees 1,12,954, and is due by the three Estates, as particularized below:—

	RS.
Ramnad ...	1,02,404
Velliacoondum ...	564
Kunnivady ...	9,986

83. Out of the balance against the Ramnad Estate, Rupees 2,404 has been since paid, and the remainder of Peshcush, Rupees 1,00,000, has been, under the orders of Government, dated 31st July last, No. 1,750, permitted to be paid on the 31st March 1868, in consideration of the bad state of the season.

84. The balance against the Velliacoondum Estate has been since collected.

85. The Kunnivady Renter has been allowed, in accordance with the Board's order, contained in their Proceedings, dated 12th September last, No. 5,859, to pay up the balance against the said Estate at the end of December 1867.

86. Quit-rent on Shrotriem, &c., villages.—The current balance under this head amounts to Rupees 781, and is due on certain Inam villages in the Ramnad Zemindary. Measures have been taken for the speedy realization of the amount.

87. Ryotwar.—Out of the current balance of Rupees 1,149 under this item, Rupees 575 is due on certain land under dispute in Periacolum talook, for the early settlement of which, and also for the collection of the remaining balance, I have taken the necessary steps.

88. Miscellaneous.—The small balance of Rupees 641 in this item will be soon realized.

89. Abkarry.—The Abkarry current balance amounts to Rupees 50,777 as particularized below:—

	RS.
Madura ...	5,100
Melur ...	8,200
Dindigul ...	692
Periacolum ...	3,144
Shevagungah ...	18,454
Ramnad ...	15,187
	50,777

90. The above Abkarry balance is principally due by former renters, some of whom are reported to have no property. Measures have, however, been taken for the early collection of the balance.

91. The Board are aware that the Madura Renter was permitted to pay the kist due for January 1867 in July last, but the kist due by him for June having been rather heavy, he requested me to be allowed five months (from August to December) to pay the whole of his arrears, on condition of paying 1,000 Rupees each month together with the current kists, and I have, accordingly, granted him the indulgence, in consideration of the bad state of the season, and the balance* is under collection.

Board's Proceedings, dated 12th March 1867, No. 1,522.

* Rupees 3,000 has been since collected.

92. Of the recoverable arrears of Rupees 226-10-8, Rupees 218-3-8 is the quit-rent imposed by the Inam Commissioner on certain Inam villages in the Ramnad Zemindary, and Rupees 8-7-0 consists of Ryotwar, Revenue fines, and Jodi on Sundry Inams; and steps have been taken for the early collection of these items.

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93. The whole of the balance classed as doubtful depends upon the settlement of the long standing boundary dispute between a Government hill village and that of Kunnivadi Estate, which will be shortly settled.

94. Of the irrecoverable balance Rupees 1,233-14-4, Rupees 874-4-4* have already been recommended for remission in the last year's report, and the remainder is composed of the undermentioned items, the remission of which is now sought for:—

*Rupees 2 since collected.

	RS.	A.	P.
Tax on a certain land entered in the accounts twice by mistake... ...	12	4	0
Do. on the lands involved in a boundary dispute between two villages in the Dindigul talook, in the accounts of both of which it had been entered, and on enquiry settled to belong to one of them	8	1	6
Do. Do. in Madura talook do.	197	8	0
Total Ryotwar... ...	217	13	6
Miscellaneous.			
Amount of fine imposed upon a Curnum, since deceased...	0	4	0
Do. of arrears due by the late Abkarry Renter of Melur for Fusly 1275, as he has no property whatever...	141	8	6
Total ...	141	12	6
Grand total ...	359	10	0

95. Coercive Process.—It will be observed from the Enclosure A. to Statement No. 8, that coercive measures were resorted to for the recovery of only Rupees 234, being the balance outstanding against six Ryots, (five of whom belong to Melur talook,) whose property was attached, and which fetched a price of Rupees 306, and the surplus obtained above the arrears was paid to the parties concerned.

96. Charges.—The increase in the refund of charges, is owing to the circumstances stated below:—

Rupees 470-9-9, being the Jodi collected from certain Inamdars under the orders of Mr. Levinge, the late Collector, in addition to that fixed by the Inam Commission, was afterwards refunded to the parties in accordance with Board's orders contained in their Proceedings, dated 30th January, No. 644.

Rupees 153-1-7, the collections made in the Pulny talook on account of the Commission of the Hill establishment during March and April 1866, had been erroneously credited to Land Revenue Miscellaneous, instead of to Village Service Fund under Local Funds, and on the recommendation of Mr. Levinge, the Board have ordered in their Proceedings, dated 14th January last, the payment of the said sum to the servants of the hill villages.

97. Salary of the Collector and his Assistants.—The increase under this head is principally owing to the disbursements of salary to Mr. Levinge, the late Collector, for ten months and seven days, and to myself for five months in the year under report, while the Collector was paid only for twelve months in the last year; which circumstances account also for the increase in the charges under the item "Tent and House-rent allowances of Collector and his Subordinates."

98. Huzur and Talook Establishments.—The increase under this item results from the disbursement of the increased rates of salaries to certain officials, and the salaries of certain servants newly appointed, as per orders of Government marginally noted, for twelve month in this year, whereas they were paid only for seven months in the last year.

10th November 1864, No. 2,059.
4th April 1865, " 726.
12th September 1865, " 2,184.
28th November " " 2,940.

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99. Saderward Charges.—The great falling off in the expenditure under this item is fully attributable to the strict observance of the rules that prohibit purchasing papers, &c., and the holding of offices after sunset.

100. Medical Charges.—The small decrease under this head requires no notice.

101. Contingencies.—The purchase of office furnitures, such as Almirahs, &c., in the year under report, and the disbursements of extra tentage allowances and batta to Public Servants, under the existing orders of the Board, are the principal causes of increase under this item.

102. Miscellaneous.—The rewards granted for the destruction of wild beasts, and the expenses incurred on account of interring dead bodies to a greater extent in this year than in the last, caused the increase under this head.

103. Abkarry Contingencies.—The Abkarry Muchilkahs registered in this year were fewer in number than in the last. Hence the decrease under this item.

104. Sea Custom.—The slight variations in the charges in the several items under this head require no special remarks.

105. Salt charges—Salary of the Deputy Collector.—During the last year, the salary to the Deputy Collector was disbursed for some months as Third Class Deputy Collector, and as Second Class Deputy Collector for the remaining period, while he was paid only as a Third Class Deputy Collector the whole of this year. Hence the decrease.

106. Establishment.—The increase under this item is owing to disbursement of the increased rate of salary to the Head Clerk, &c., of the Deputy Collector's Office, as per Government Order, dated 12th September 1865, No. 2,184, for twelve months in this year instead of seven months in the last year.

107. Purchase of Salt and Manufacturers' share.—The increase is mainly ascribable to the greater quantity of salt being manufactured this year owing to the long absence of rain.

108. Charges for conveying and storing Salt.—The comparison of expenditure for twelve months in this year, with that for fourteen in the last year's statement, is the primary cause of the decrease under this item, while the payment of no hire for measurement of salt this year, as was the case hitherto, is the secondary cause.

109. Contingencies.—The disbursement of salaries to the temporary establishment employed in the Punjakalithuravai Salt station for twelve months in this year, instead of one month in the last, and the charges incurred for purchasing lands for the extension of salt pans in the Morecolum station, are the causes of increase under this item.

110. Stamp Commission, &c.—The increase under this item is attributable to the introduction of the discount system this year.

111. Contingencies.—The trifling decrease in this item of charges calls for no remarks.

112. I beg to submit, herewith, the Quinquennial Returns due for this Fusly which have been prepared in accordance with the instructions contained in the Board's Circular Memorandum, dated 1st November 1866, No. 1,097.

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113. **Return A.**—The annexed is a Statement showing the number of villages and hamlets as they stood in the Fusly under report, in comparison with that in Fusly 1271, (Statement No. 15)

	Villages and Hamlets.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryotwar	Villages...	783	781	......	2
	Hamlets...	2,691	2,768	77	......
		3,474	3,549	77	2
Amany	Villages...	4¼	8¾	4½	......
	Hamlets...	2	2	......	......
		6¼	10¾	4½	......
Inams and Shrotriems	Villages...	196	198	2	......
	Hamlets...	96	99	3	......
		292	297	5	......
Zemindaries and Muttahs forming portion of Government talooks	Villages...	243	244	1	......
	Hamlets ...	800	819	19	......
		1,043	1,063	20	......
Total ...	Villages...	1,226¼	1,231¾	7½	2
	Hamlets...	3,589	3,688	99	......
		4,815¼	4,919¾	106½	2
Zemindaries not forming portion of Government talooks	Villages...	4,232$\frac{9}{32}$	4,227$\frac{25}{32}$	......	4½
	Hamlets...	1,673	1,890	217	......
		5,905$\frac{9}{32}$	6,117$\frac{25}{32}$	217	4½
Grand Total ...	Villages... Hamlets...	10,710$\frac{17}{32}$	11,037$\frac{11}{32}$	323½	6½
			Net Increase...	317	

Ryotwar.	Increase.	Decrease.
Villages	0	2
Hamlets	77	0

114. The decrease is owing to the transfer of two villages, namely, Nukkoloothoo and Kilangolam, from this head to that of "Inam and Shrotriem villages;" Nukkoloothoo was transferred in last year, (*vide* paragraph 6 of the Settlement Report for Fusly 1275,) and Kilangolam in this year, as stated in paragraph 7 of this report.

115. The increase of seventy-seven hamlets is attributable to the following circumstances:—

Hamlets omitted in the former Statement	21
Do. since formed newly	59
Total...	80
Deduct	
Hamlet attached to the Inam village—	
Kilangolam transferred to Inam head...	1
Do. entered in the former Statement through mistake.	2
	3
Balance...	77

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116. The cause of the increase of 4½ villages under the head "Amani" has been explained in paragraph 10 of this report.

117. INAM AND SHROTRIEM.—The transfer of two villages referred to in paragraph 114 to this head from that of Ryotwar, is the cause of the increase in the Inam villages; and with respect to the increase of three hamlets under this head, one is attached to the Inam village of Kilangolam lately transferred to this head, and the remaining two have been lately built.

118. There was an omission by mistake in the former Statement of an Inam village and three hamlets in the Sapatur Zemindary, and of one hamlet in the Dindigul talook, which is now supplied in the present Statement, and fifteen hamlets are new. Hence the increase in the villages of the Zemindaries forming portions of Government talooks.

119. The decrease of 4½ villages in the Zemindaries not forming portions of Government talooks, is owing to their being transferred from this head to the head "Amani"—*vide* paragraph 10.

120. The formation of new hamlets, 217 in number, accounts for the increase under this head.

121. RETURN B.—This Statement has been prepared with careful attention to the instructions contained in the Memorandum referred to above; and the following short abstract will show the extent of land compared with that given in the Statement of Fusly 1271:—

Items.	FUSLY 1271.		FUSLY 1276.		INCREASE.		DECREASE.	
	Acres.	Rupees.	Acres.	Rupees.	Acres.	Rupees	Acres.	Rupees.
Punjah... ..	1,096,986	13,30,339	1,137,717	13,28,156	40,731	......	......	2,183
Nunjah ...	166,999	6,87,857	167,088	6,84,053	89	......	......	3,798
Garden ...	36,261	1,15,105	....	....	......	......	36,261	1,15,105
Total...	1,300,246	21,33,295	1,304,805	20,12,209	40,820	......	36,261	1,21,083
			Net increase in the extent...			4,559		

122. The increase under the head "Punjah" is mainly attributable to the transfer of a great extent of Garden land (Acres 34,125) to this head, as per instructions of the Board, and to the correction of mistakes in altering Goolies to Cawnies.

123. The slight increase under the head "Nunjah" calls for no special remarks.

124. The decrease under the head "Garden" is entirely due to the transfer of the whole extent of land from this head to the items Punjah and Nunjah, under the recent orders of the Board.

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125. Return C.—The following is a short abstract showing the several sources of Irrigation in the District, as they stood in the year under notice compared with those shown in Statement No. 18 of Fusly 1271:—

Sources of Irrigation.	Private or Government.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Tanks	Government	2,489	2,433	......	56
	Private	3,199	3,197	......	2
		5,688	5,630	......	58
River channel... ...	Government	317	335	18	......
	Private	191	356	165	......
		508	641	183	......
Spring channels ...	Government	24	24	......	......
	Private	3	3	......	......
		27	27	......	......
Anicuts	Government	194	201	7	......
	Private	182	195	13	......
		376	396	20	......
Private wells... ...	Old	17,182	19,443	2,261	......
	New	4,781	6,578	1,797	......
		21,963	26,021	4,058	......

126. The decrease in the tanks is the result chiefly of the correction of a mistake in the last five years' return, and partly of the transfer to the Inam head of the two villages, namely, Nukkaloothoo and Kilangolam.

127. The decrease in the private tanks arises from the following circumstances:—

Number of tanks formed newly	85
Do. erroneously omitted in the former Statement.	48
Do. carried by mistake in the former accounts to the head Government	12
Do. belonging to certain Inam villages lately incorporated with Ain villages	5
	150
Deduct—	
Number of tanks erroneously entered in the former Statement.	146
Do. belonging to Inam villages transferred to Government head	5
Do. struck off the accounts as useless	1
	152
Net decrease...	2

128. River Channels.—The omission in the former accounts of seventeen River channels (Government) (now supplied in the present Statement), and the formation of a new channel, are the causes of increase under the head "Government."

	Increase.
Government... ...	18
Private	165

129. The increase under the head "Private," is simply owing to the inclusion of the channels omitted through mistake in the former accounts.

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	Increase.
Government... ...	7
Private	13

130. **Anicuts.**—This increase is chiefly due to the omission in the former accounts being now supplied. The increase is owing to the formation of new anicuts.

131. **Private Wells.**—The increase is principally due to the inclusion in the accounts of this Fusly of certain wells which were hitherto considered useless, and were therefore not entered in the last Return, but they have now been so much improved by the ryots, that they form sources of Irrigation, and are, therefore, entered in the present Statement.

Old... 2,261

132. **New Wells.**—The increase under this head is entirely owing to the formation of new wells.

Increase 1,797

133. **Return D.**—Agreeably to the instructions of the Board, contained in paragraph 5 of their Circular Memorandum, dated 1st November 1866, No. 1,097, the census was taken on the 1st March last, and the correctness of the Returns were duly tested.

134. The subjoined abstract will show that the population, according to the present census, has exceeded that of 1861 by 89,983 persons:—

Class.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Hindoos	1,678,850	1,765,527	86,677	...
Mahomedans	114,958	119,181	4,223	...
Christians	62,598	61,681	....	917
Total.........	1,856,406	1,946,389	90,900	917
		Net increase..	89,983	...

135. I beg to observe that the above abstract includes the number of the prisoners in Jails. The census of the prisoners was taken on the 1st May last. The Jails contain 544 prisoners as particularized below:—

Hindoos	495
Mahomedans...	20
Christians	29
	544

136. **Return E.**—The increase under the four items noted in the following Statement is chiefly attributable to the steady increase of profits arising from agriculture, consequent on the great rise in the price of agricultural produce:—

	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryots	113,438	132,156	18,718	...
Puttahs	108,007	124,696	16,689	...
Ploughs	75,285	88,449	13,164	...
Plough cattle	167,456	181,954	14,498	...

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137. There has been an increase in the number of Cows, and decrease in those of Buffaloes and Sheep as shown below. The trifling variation needs no special remark:—

	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Cows	156,175	164,818	8,643	.. ...
Buffaloes	37,277	33,089	......	4,188
Sheep	440,799	434,464	......	6,335

138. Return F.—There has been an increase of 16,904 Puttahs over the number issued for Fusly 1271. The increase is, of course, owing to the increased number of the ryots' holdings, as shown below:—

Fuslies.	ACRES.
1271	660,980
1276	785,212
Increase...	124,232

139. Working of the Village and Talook Accounts.—The Village and Talook Accounts were found generally satisfactory.

140. The annexed is a short abstract showing the lands acquired by public servants during the yearunder report :—

Names of the public servants.	Extent acquired in Acres.	Mode of acquisition
P. Seshigiri Row, Treasury Deputy Collector.........	8	By purchase.
Ramanjulu Naidu, Vernacular Head Clerk, Collector's office ...	2	Do.
	10	By mortgage.
Kristnasami Naik, Vernacular Clerk, do. ...	4	Do.
Arumugam Pillai, do. Madura talook	1	By purchase
Aunantha Rao, do. Melur talook.........	1	Do.
	½	By Durkhast.
Soondaramien, do. do.	13	Do.
Arabsa, Dufturbund do. do.	½	By mortgage.
Ramien, Gumastah, Pereakolam talook	3	Do.
Palavana Pillai, Shroff, do.	1	By inheritance.
Regunatha Row, Dufturbund, do.	3	Do.
	1	By purchase.
Soobbien, Gumastah, Melur talook	7	By purchase.
	4	By mortgage.
	½	By Durkhast.
Venkatasoobien, Salt Superintendent of Mutturagoonadapatam ...	2	By purchase.
Ramakristnien, Shroff, Viravanadapatam Salt station.........	11	By inheritance.
Strinivassa Ayengar, Assistant Shroff, Branch Treasury, Ramnad .	19	Do.
Soobien, Superintendent of Keelakarai.........	19	By purchase.
Chetambaram Pillai, Assistant Superintendent of Saliakudi.........	8	By mortgage.
Sevagurunada Pillai, Clerk do.	7	By purchase.
Soondara Ayan, Gumastah, Sub-Magistrate's office, Sevagungah ...	30	By inheritance.
Strenevasa Ayangar, Dufturbund, Sub-Magistrate's office, Mudukolattur.........	2	Do.
	3	By mortgage.
Soobba Ayar, Sub-Collector's Serishtadar...	4	By purchase.
Ramasami Ayar, Tahsildar of Dindigul......... .	3	By mortgage.
Soobba Row, Gumastah, Pereakolam talook.........	19	By purchase.
	5½	By mortgage.
Gopala Row, Gumastah, Tirumungalum talook.........	2	By purchase.
	7	By mortgage.
Somasoondra Moodelly, Tahsildar, Madura talook	1½	By purchase.

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141. In conclusion I beg to inform the Board that I have received able and effective assistance from my subordinates generally, and especially from the Sub-Collector Mr. Arbuthnott, my Acting Head Assistant Mr. McWatters, my Assistant Mr. Burrows, and from Deputy Collectors Mr. Underwood, Rama Row, and Seshagiri Row, and also from my Serishtadar Venkatasami Naik.

PERIAKOLUM,
20th December 1867.

(Signed) D. ARBUTHNOTT,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to report on the annual Settlement of the Sub-division for Fusly 1276.

2. The settlement was made by myself.

3. In consequence of the transfer of the hill village Tondigoody from Periacolum to Pulney talook, there is an increase of one in the Ryotwary villages of the Sub-division above Fusly 1275.

4. The annexed Memorandum shows that fewer fresh Puttahs have been granted in the Fusly under report than last year:—

Fusly.	Total No. of Puttahs.	No. renewed.	No. altered.
1275	34,041	13,123	6,990
1276	35,493	12,323	8,178

5. In the month of September a grain ryot was apprehended and prevented by a timely supply of food from Trichinopoly. A poor-house was opened here in the month of October 1866, and maintained till May 1867. It was of great use, and the distribution of food was carried on under the immediate supervision of the Tahsildar who discharged this duty in a most careful and judicious manner.

6. Under the circumstances of the year, the relief granted by the remission of the entire tax on waste lands both dry and wet, as well as the per-centage* on account of short produce on Punjah lands, was necessary, and has been appreciated by the ryots.

* Ten per cent for Dindigul. Five per cent for Pulney.

7. The Vaccine Department entered the Sub-division at the end of the Fusly; its operations have been confined to the talook of Dindigul.

8. There has been no epidemic except in detached parts of the country, where a few deaths from cholera have occurred. There has been a great mortality among cattle from want of fodder.

9. The annexed Statement shows the rain-fall according to the several gauges kept in the Sub-division:—

Months.		Sub-Collector's Office.		Dindigul Talook.		Pulney Talook.	
		In.	100ths.	In.	100ths.	In.	100ths.
July	1866...	0	93	1	15½	...	...
August	,, ...	0	97	0	89	...	...
September	,, ...	5	40	6	37½	0	60
October	,, ...	7	99	8	39	3	35
November	,, ...	0	50	0	40	2	36½
December	,, ...	2	95½	2	24½	5	81½
January	1867...	0	16	0	1½	...	...
February	,, ...	...	...	...	...	...	...
March	,, ...	...	...	...	...	...	...
April	,, ...	2	94	3	4½	0	85
May	,, ...	4	52	3	61	1	90
June	,, ...	0	7	0	13½	...	...
	Total...	26	43½	26	26	14	88

10. Statement No. 3.—More lands have been taken up than have been relinquished during the present year, as will be shown by the accompanying Statement:—

Fusly.	Holding.	Lands taken up.	Lands relinquished.
	RS.	RS.	RS.
1275..................	4,48,830	......	......
1276..................	4,64,640	29,837	19,226

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11. The amount of cultivation is larger than usual, notwithstanding the badness of the season. This speaks well for the industry of the ryots:—

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Teerwa.	Extent.	Teerwa.	Extent.	Teerwa.	Ex-tent.	Teerwa.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry	243,759	2,90,861 13 6	245,200	2,91,657 3 0	1,441	795	...	......
Wet	23,549	1,02,461 2 7	28,034	1,19,763 6 3	4,485	17,302	...	......
Total...	267,308	3,93,323 0 1	273,234	4,11,420 9 3	5,926	18,097	...	......
Second crop assessment	....	121 6 3	....	149 2 3	......	28	...	......
Additional assessment	....	15 10 5	....	115 11 6	......	100	...	......
Water-tax	....	....	....	....	......	......	...	......
Road Fund...	....	934 1 6	....	8,614 12 2	......	7,681	...	......
Total...	....	3,94,394 2 3	....	4,20,300 3 2	......	25,906	...	......
Deduct—								
Road Fund...	......	934 1 6	....	8,614 12 2	......	7,681	...	......
Other remissions as particularized in Statement No. 4	....	20,826 5 3	....	47,493 7 6	......	26,667	...	......
Total...	....	21,760 6 9	....	56,108 3 8	......	34,348	...	......
Remaining Beriz ...	....	3,72,633 11 6	....	3,64,191 15 6	.....	......	...	8,442
Add Miscellaneous items	....	17,310 15 1	....	16,827 7 5	......	......	...	483
Total...	....	3,89,944 10 7	....	3,81,019 6 11	......	......	...	8,925

12. Statement No. 5.—The fluctuations in the sundry sources of Revenue are so slight that they call for no notice.

Fuslies.	Acres.
1276...	21,217
1275...	29,485

13. The Statement of Cotton cultivation exhibits an increase as compared with Fusly 1275, and the produce is said to have been fair.

14. Statement No. 6.—The quit-rent on an Inam village amounting to Rupees 31, inadvertantly included with Sundry Inams in Fusly 1275, has been brought to this Statement in the year under reference.

15. Subjoined is an abstract showing the amount raised on the different sources of revenue this year as compared with the last :—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	485,410	483,287	...	2,123
Abkarry	18,020	37,310	19,290	...
Stamp	17,039	21,673	4,634	...
Interest	270	337	67	...
Total...	520,739	542,607	23,991	2,123

16. Statement No. 7.—The Land Revenue balance which was Rupees 66,804-15-10 at the end of the Fusly, was on the 31st August reduced to Rupees 11,284-2-8. Of this, Rupees 9,986-9-6 are due by the renter of the Kannivady Zemindary, and in his case I have recommended the grant of a little additional time, and the rest is in course of realization. The Abkarry balance, Rupees 691-11-0, is due by the late Renter of Dindigul talook. All his property has been sold, and in my letter noted in the margin, I have recommended that the balance should be struck off as irrecoverable.

No. 92, dated 13th July 1867.

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Items.	Fusly 1275.									Fusly 1276.									Increase.	Decrease.
	Arrears.			Current.			Total.			Arrears.			Current.			Total.				
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	RS.
LAND REVENUE.																				
Permanently settled..................	4,903	8	2	79,222	0	2	84,125	8	4	20,705	15	8	79,273	0	2	99,978	15	10	15,853	...
Jody on Shrotriem, &c., villages...	8	0	0	396	8	0	404	8	0	22	8	0	388	0	0	410	8	0	6	...
Ryotwar..................................	27,902	2	6	3,22,607	2	11	3,50,509	5	5	50,267	0	3	3,29,007	11	0	3,79,274	11	3	28,765	...
Miscellaneous items..................	3,679	1	8	12,279	2	3	15,958	3	11	4,343	4	1	7,813	5	10	12,156	9	11	...	3,802
Total...	36,492	12	4	4,14,504	13	4	4,50,997	9	8	75,338	12	0	4,16,482	1	0	4,91,820	13	0	40,823	3,802
Abkarry.....................................	1,303	11	2	17,762	13	5	19,066	8	7	257	2	7	31,470	8	2	31,227	10	9	12,661	...
Stamps.......................................	...	...	...	17,039	2	6	17,039	2	6	...	...	...	21,672	13	10	21,672	13	10	4,634	...
Total...	1,303	11	2	34,801	15	11	36,105	11	1	257	2	7	53,143	6	0	53,400	8	7	17,295	...

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17. The arrears relating to former years amount to Rupees 1,633-10-4; of this, Rs. 14-2-1* is in course of collection. The Doubtful arrears, amounting to Rupees 1,597-1-0, mostly form the subject of a boundary dispute between the Tondigoody and Kunnivady Hill villages which is now pending in the Collector's office. Rupees 14-5-9† of the Irrecoverable arrear have been recommended for remission in the Settlement Report of Fusly 1275, and the remainder, Rupees 8-1-6, is the tax on certain lands charged in the accounts of, and disputed by, two villages. This matter has been settled, and the necessary correction made in the accounts.

* Since collected.

† Since collected, Rupees 2.

18. Coercive measures were resorted to in only two instances; in one against the former Abkarry Renter of the Dindigul talook, for an arrear of Rupees 1,052, and the other against a ryot for Rupees 17-2-3.

19. The Talook and Village accounts have been kept with fair precision and regularity.

20. I annex a Statement of lands acquired by Public Servants during Fusly 1276:—

	Acres.		
P. Soobbier, Sub-division Serishtadar	3	8¾	By purchase.
Rama Rau, Sub-Magistrate of Vedasendur	4	2¾	By mortgage.
Ramasami Iyer, Tahsildar of Dindigul............	3	2	do.

21. Three new tanks of small size have been formed in this year. Only one tank has been let under the Rules for Ruined Tanks in the Sub-division, and this took place in 1864, of which the Ayacut and cultivation are as follows:—

Ayacut	Acres	110	2¼	
Cultivation of Fusly 1276	,,	41	7	
Survey Assessment....................................	Rupees	117	8	10
Reduced do.	,,	82	13	11

22. The Quinquennial accounts will be forwarded when received from talooks.

DINDIGUL,
5th September 1867.

(Signed) J. R. ARBUTHNOTT,
Sub-Collector.

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SETTLEMENT REPORT

OF

TINNEVELLY.

---

1. I have the honour to report upon the Settlement of the Land and Extra Sources of Revenue of this District, for the past Fusly 1276, A. D. 1866-67, and to forward the usual Settlement Accounts Nos. 1 to 12, with the Quinquennial Statements from A to F, as required in the Board's Circular Memorandum, No. 1,097, dated 1st November 1866.

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The subjoined Statement No. 1 exhibits the stations at which puttas were distributed:—

No. 1.

Names of the Officers who made the Settlement.	Talooks.	Stations where the Settlement was made.
1	2	3
Collector's Division.		
R. K. Puckle, Esq., Collector	Tinnevelly	Huzur Cutcherry.
	Tenkarai	Pudukudi.
		Arumugamungalum.
	Ambasamudram	Shermadevi.
B. Horsburgh, Esq., Acting Head Assistant Collector.	Ottapedaram	Tuticorin.
		Ottapedaram.
T. Vencat Row, Deputy Collector	Sattur	Covilpatti.
		Sattur.
		Virdupatti.
	Strivilliputtur	Cusbah Strivilliputtur.
		Rajapaliem.
		Watrap.
Sub-division.		
J. B. Pennington, Esq., Sub-Collector.	Sankaranainarcovil	Cusbah Sankaranainarcovil.
	Tenkasi	Tenkasi.
		Kilapavur.
	Nanguneri	Nanguneri.
		Radapuram.

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3. In conformity with the instructions contained in paragraph 3 of the Board's Circular, dated 3rd October 1853, the Jummahbundy Settlement of Ambasamudram Talook comprised in the Sub-division, was made by me, and the Settlement of Sankaranainarcovil in the Collector's division was made by the Sub-Collector.

4. Variation in the number and tenure of Villages.—The number and tenure of villages are the same as in the preceding year, and they are exhibited in the following Statement :—

No. 2.

Denomination of Villages.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1	2	3	4	5
Nunjah (wet) Mottafysal villages	925	925	...	...
Do. Pattam villages paying a favourable assessment in grain	13	13	...	...
Do. Poruppu do. do. fixed in money ...	12	12	...	...
Punjah (dry) villages...	116	116	...	...
Pattam and Mottafysal villages upon which (Jodi) quitrent was imposed by the Inam Commissioner	18	18	...	...
Taram or Ryotwar villages...	15	15	...	...
Total Government villages...	1,099	1,099	...	...
Cattuguttagai villages...	75	75	...	...
Inam villages	77	77	...	...
Zemindary villages	725½	725½	...	...
Grand total...	1,976½	1,976½	...	...

5. Introduction of permanent puttas.—The total number of puttas for Fusly 1276 amounted to 1,36,666, being 2,877 in excess of that of the preceding year. Of the whole number of puttas, but 28,799 remained unaltered, 57,146 having been modified to suit slight changes in the ryots' holdings, and 50,721 having been renewed from the non-production of last year's puttas, or from extensive changes having taken place in the holdings. The puttas renewed are thirty-seven per cent. of the total as shown below :—

No. 3.

Fuslies.	Total number of Puttas for Land Revenue.	Puttas not renewed.			Renewed or fresh Puttas issued.	Per-centage of column 6 on column 2.
		Puttas which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
1275..................	1,33,789	...	...	...	1,33,789	...
1276..................	1,36,666	28,799	57,146	85,945	50,721	37
Increase...	2,877	28,799	57,146	85,945	83,068	...
Decrease...	...	...	...	...	...	...

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6. **Season and sanitary state of the District.**—The season was favourable as may be seen from the Administration and Season Reports. The south-west monsoon was perhaps insufficient for the Carr crop, but the north-east monsoon was ample for the Peshanam crop. An Abstract Statement of the rain-fall is given below:—

		Average fall in inches.
1866.	April	0·78
	May	0·37
	June	3·48
	July	0·40
	August	0·44
	September	0·58
	Total...	6·05
1866.	October	6·07
	November	11·33
	December	2·51
1867.	January	0·01
	February	0·73
	March...	1·15
	Total...	21·80
	Grand total...	27·85

7. **Sanitary condition.**—The public health was good. The mortality among cattle was inconsiderable. The total number of deaths that occurred from various causes during the year is shown below:—

Disease.	No.
Cholera	4,038
Small-pox...	1,502
Fever...	2,192
Other diseases	14,384
Accidents	323
Suicides	22
Murder	3
Still-born	58
Cause of death unknown	17
Total...	22,539

8. **Prices of Grain.**—The annexed Abstract shows the prices of the principal products, as compared with the prices of the preceding Fusly. Prices were generally higher than they were ever known to be before. This is attributable to the general scarcity and to a succession of bad seasons. The nominal price of Cumboo was less, as one sale at a very low rate is embodied with the average. The price of Raggy fell owing to increased cultivation. The price of Varagu is not known, as the ryots merely raise this grain for home consumption.

No. 4.

Fusly.	Paddy, first sort, per garce.	Paddy, second sort, per garce.	Cholum, per garce.	Cumboo, per garce.	Horse-gram, per garce.	Raggy, per garce.	Varagu, per garce.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
1275	287	257	336	334	331	304	269
1276...	305	257	340	312	399	292	...
Increase...	18	...	4	...	68	...	...
Decrease...	...	...	...	22	...	12	269

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9. Ryots' Holdings —The Ryots' holdings comprised 13,07,173 acres, assessed at Rupees 26,41,191-3-2, or 7,192 acres, with an assessment of Rupees 31,549-10-8, in excess of those of the preceding year. This increase is attributable to more lands having been taken up on account of the season being favourable, and to prevent the intrusion of strangers. Changes occurred in the holdings are exhibited in Enclosure A. to Statement No. 3.

*Dry	3,10,434
Wet	18,392
	3,28,826

10. The extent of waste in Ryots' holdings amounted to 3,28,826* acres, or 76,395 acres less than last year.

No. 5.

Items.	Dry.		Wet.		Total.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Extent of land in Ryots' holdings at the commencement of the Fusly.	11,22,536	8,40,319 9 7	1,77,445	17,69,321 14 11	12,99,981	26,09,641 8 6
Deduct land relinquished by the Ryots, and transferred from one head to another, &c	5,191	5,974 7 8	1,832	29,509 13 3	7,023	35,484 4 11
Remainder	11,17,345	8,34,345 1 11	1,75,613	17,39,812 1 8	12,92,958	25,74,157 3 7
Add land newly taken up for cultivation	11,710	10,894 9 11	2,505	56,139 5 8	14,215	67,033 15 7
Total...	11,29,055	8,45,239 11 10	1,78,118	17,95,951 7 4	13,07,173	26,41,191 3 2
Particulars.						
Cultivated	8,18,621	6,96,837 9 11	1,59,726	16,52,848 0 5	9,78,347	23,49,685 10 4
Waste	3,10,434	1,48,402 1 11	18,392	1,43,103 6 11	3,28,826	2,91,505 8 10

11. Actual Cultivation.—The actual cultivation and settlement under wet and dry is exhibited in the following Statement. The Land Revenue amounted to Rupees 23,49,685-10-4,† or Rupees 2,05,064-11-8 more than that of the previous year, an increase due both to the causes mentioned above, and to the transfer of Ivu and Dittam Inam lands, &c., assessed at Rs. 50,000 from the head of Inam to Ayen :—

	RS. A. P.
† Wet.........	16,52,848 0 5
Dry.........	6,96,837 9 11

Vide Board's Proceedings, 19th January 1866.

A.

No. 6.—*Comparative Statement of Cultivation and Settlement.*

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent	Assessment
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Wet—Total cultivation	2,03,470	... ...	2,23,791	... ...	20,321	... ...	...	... ...
Deduct, second crop	61,217	... ...	64,065	... ...	2,848	... ...	...	... ...
Remaining, first crop	1,42,253	15,20,899 0 4	1,59,726	16,52,848 0 5	17,473	1,31,949 0 1	...	... ...
Dry cultivation ...	7,21,632	6,23,721 14 4	8,18,621	6,96,837 9 11	96,989	73,115 11 7	...	... ...
Grand total ...	8,63,885	21,44,620 14 8	9,78,347	23,49,685 10 4	1,14,462	2,05,064 11 8	...	... ...

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12. Principal source of Irrigation.—Full information was furnished regarding the principal sources of irrigation in this District, in paragraph 12 of my Settlement Report for last Fusly; it is, therefore, unnecessary to repeat the information here, especially as the subject will be further reported on in connection with the proposed revision of assessment.

13. Ruined tanks made over to Ryots.—As intimated in the 13th paragraph of my Settlement Report for Fusly 1275, I have made over two more ruined tanks to private individuals during the year at 3 rupees per acre. The Ayacut cultivation and assessment under these tanks are given below:—

Vide Board's Proceedings, 12th January 1863.

No. 7.—*Statement of ruined tanks made over to Ryots in Fusly* 1276.

Number of tanks.	Extent of Ayacut.	Nunjah assessment as per Pymaish.			Average assessment of the past five years.			Assessment at 3 Rupees per acre.			Cultivation of Fusly 1276.				Remaining waste.			
											Extent.	Assessment.			Extent.	Assessment.		
	ACRES.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
2...........	25	135	13	7	43	6	3	73	14	9	15	45	0	0	10	28	14	9

14. Waste charged and remitted.—The following Statement exhibits the area left waste, or 3,37,574 acres, assessed at Rupees 2,91,505-8-10. This is 72,745 acres, assessed at Rupees 1,29,883-7-5, less than the previous year.

No. 8.

	Fusly 1275.				Fusly 1276.				Increase.				Decrease.			
	Land.	Assessment.			Land.	Assessment.			Land.	Assessment			Land.	Assessment.		
	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.	ACRES.	RS.	A.	P.
Waste charged	3,87,272	2,80,127	9	3	3,32,549	2,56,254	4	3	...	...	...	...	54,723	23,873	5	0
Waste remitted	23,047	1,41,261	7	0	5,025	35,251	4	7	...	...	...	...	18,022	1,06,010	2	5
Total ...	4,10,319	4,21,389	0	3	3,37,574	2,91,505	8	10	...	...	...	...	72,745	1,29,883	7	5
Particulars.																
First crop...	4,03,131	...	...	...	3,28,826	...	...	...	...	...	...	...	74,305	...	...	...
Second crop	7,188	...	...	...	8,748	...	...	...	1,560	...	...	...	...	...	...	...

15. Waste charged.—The lands left waste and charged for amounted to 3,32,549 acres, with an assessment of Rupees 2,56,254-4-3, or 54,723 acres, assessed at Rupees 23,873-5-0, less than the previous year; no remission was granted for dry land, this special indulgence not being called for. Of the sum of Rupees 2,56,254-4-3 charged for, Rupees 54,078-11-3 forms the assessment due on portions of fields left waste, while the remainder, or Rupees 2,02,175-9-0, is that charged on entire fields left waste by the ryots without good cause.

16. Waste remitted.—An assessment of Rupees 35,251-4-7 on 5,025 acres was remitted, the lands being left waste from want of rain and from other unavoidable causes. The total remission granted under this head in Fusly 1276 falls short of that granted in the preceding Fusly 1275 by Rupees 1,06,010-2-5.

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No. 9.—*Remission.*

	Items.	Amount of remission. Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	1	2	3	4	5
		RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Deductions from wet and dry lands.	*Occasional.*				
	1. Remission for Shavi or withered crops	15,510 3 3	1,894 12 8	... ...	13,615 6 7
	2. Do. for loss of produce	1,201 10 11	22 6 9	... ...	1,179 4 2
	3. Do. on Panibudity	28 2 10	86 15 9	58 12 11	... ...
	4. Do. on account of Tabitah (progressive) cowle	... ...	660 3 4	660 3 4	... ...
	5. Half teerwah on high level Nunjah lands cultivated by means of water raised by manual labour	14,045 12 4	13,408 8 9	... ...	637 3 7
	6. Lands left waste for want of water. Remission on Government lands left waste	1,39,199 3 3	35,164 3 1	... ...	1,04,035 0 2
	6. Lands left waste for want of water. Do. on lands taken up but left waste either by proprietors or Durkhastdars (applicants for lands) under Muchilkas (agreements) executed by them	1,278 5 3	... ...	... ...	1,278 5 3
		1,40,477 8 6	35,164 3 1	... ...	1,05,313 5 5
	6. Remission on lands submerged by water	783 14 6	87 1 6	... ...	696 13 0
	6. Entire fields left waste	1,40,522 10 9	35,135 4 3	... ...	1,05,387 6 6
	6. Portions of fields left waste	738 12 3	116 0 4	... ...	622 11 11
		1,41,261 7 0	35,251 4 7	... ...	1,06,010 2 5
	7. Amount remitted being the assessment charged on certain lands cultivated in Fusly 1274, but the crops of which were reaped and brought to account in Fusly 1275	402 9 0	... ...	... ...	402 9 0
	Total Occasional...	1,72,449 13 4	51,324 3 10	... ...	1,21,125 9 6

Deductions from the sundry items of revenue.	*Customary.*				
	8. Ready-money Inam	22,717 9 7	20,873 13 2	... ...	1,843 12 5
	9. Maniems in grain	5,283 7 4	4,979 7 7	... ...	303 15 9
	10. Chaturbhogam, &c., Reyayet	41,138 12 2	40,617 13 7	... ...	520 14 7
	11. Ardamaniem or remission of a moiety of the full assessment	4,427 9 8	1,845 0 11	... ...	2,582 8 9
	12. Remission of one-fourth and one-half teerwah on lands cultivated by Mirassidars of Bramin caste	11,388 10 5	12,095 12 3	707 1 10	... ...
	13. Do. of three-fourths teerwah on Shrotriem lands	8,542 9 4	8,436 9 8	... ...	105 15 8
	14. Deductions from Ivu and Ditta Inams on account of village servants	... ...	22,994 9 3	22,994 9 3	... ...
	Total...	93,498 10 6	1,11,843 2 5	18,344 7 11	... ...
	Total Occasional and Customary...	2,65,948 7 10	1,63,167 6 3	... ...	1,02,781 1 7
	Miscellaneous.				
	15. Topes	3,808 1 7	3,847 14 1	39 12 6	... ...
	16. Palmiras	21,444 7 6	21,698 2 8	253 11 2	... ...
	Total Miscellaneous deductions from sundry items of revenue...	25,252 9 1	25,546 0 9	293 7 8	... ...
	Particulars ... Occasional	2,413 5 4	2,549 5 8	136 0 4	... ...
	Particulars ... Customary	22,839 3 9	22,996 11 1	157 7 4	... ...
	Grand total...	2,91,201 0 11	1,88,713 7 0	... ...	1,02,487 9 11

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17. PARTICULARS OF REMISSION.—The deductions made from the beriz of wet and dry, as well as from sundry items, amount to Rupees 1,88,713-7-0, and fall short of those of the preceding year by Rupees 1,02,487-9-11, which is accounted for as follows:—

	RS.	A.	P.
Decrease in items Nos. 1, 2, and 6, owing to the more favourable character of the season	1,20,804	13	2
Decrease in item No. 5, owing to a decrease in the cultivation of high level Nunjah lands cultivated by means of water raised by manual labour ...	637	3	7
Decrease in item No. 7, owing to no remission having been granted in Fusly 1276	402	9	0
Decrease in item No. 11, owing to certain Ardamaniem lands settled by the Inam Commissioner having been transferred to the head "Miscellaneous."	2,582	8	9
Decrease in item No. 13, owing to the transfer of certain Shrotriem lands from the head of Inam to Ayen consequent on their sale by the Proprietor...	105	15	8
Decrease in items Nos. 8, 9, and 10, owing to the transfer of Ivu and Dittam Inams from the head of Inam to Ayen	2,668	10	9
Total decrease...	1,27,201	12	11
Deduct—			
Increase in item No. 3, owing to more lands having been submerged by water	58	12	11
Increase in item No. 4, owing to some uneven Nunjah lands having been newly granted on Cowle agreeably to the Orders of the Board of Revenue.	660	3	4
Increase in item No. 12, owing to an increase in cultivation	707	1	10
Increase in item No. 14, owing to the amount payable to village servants having been deducted from the Ivu and Dittam Inams, which are now included in the Ayen Beriz, agreeably to the Orders of the Board of Revenue, dated 19th January 1866, No. 468	22,994	9	3
Increase in item Nos. 15, and 16 owing to an excess of revenue under those heads	293	7	8
Total increase...	24,714	3	0
Net decrease...	1,02,487	9	11

18. MISCELLANEOUS.—The demand for Topes and Palmirahs has been included with the demand of each ryot in this year also, instead of being included under "Miscellaneous," the Board's final instructions on this subject having been communicated too late in the year. This item will be brought to "Miscellaneous" from the current Fusly.

Vide Board's Proceedings, No. 3,569, dated 11th June 1867.

19. PARTICULARS OF SUNDRY ITEMS.—The revenue from Sundry items amounted to Rupees 1,59,560-10-0, or Rupees 3,276-14-7 in excess of that of the previous year. The particulars of these items are shown in Enclosure A. to Statement No. 5, and in the following table:—

No. 10.—Sundry items of Revenue such as Topes, Tadbund, &c.

Items.	Fusly 1275.			Fusly 1276.			Comparison.					
							Increase.			Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Topes	20,128	0	11	20,767	13	3	639	12	4	...	...	...
2. Palmirahs...	1,34,194	5	0	1,37,355	6	4	3,161	1	4	...	...	...
3. Chillara Cattuguttagai ...	660	4	2	212	1	7	...	...	...	448	2	7
4. Desacaval Teerwa on Shrotriem and Inam villages.	855	0	2	770	7	0	...	...	...	84	9	2
5. Inam Teerwajasty... ...	54	2	3	62	14	11	8	12	8	...	...	...
6. Difference between the average beriz of the lands relinquished to and acquired from Travancore. ...	391	14	11	391	14	11	...	...	...	...	...	...
Total...	1,56,283	11	5	1,59,560	10	0	3,276	14	7	...	...	...

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	RS.	A.	P.
Increase by tax on fruit trees and Palmiras owing to more trees being chargeable in Fusly 1276	3,800	13	8
Increase in item No. 5, owing to extended cultivation in Inam lands... ...	8	12	8
Total increase...	3,809	10	4
Deduct—			
Decrease in item No. 3, owing to transfer to the head of Inam, and to the resumption of certain Chillara Cattuguttagai consequent on the alienation of the same by sale, &c.	448	2	7
Decrease in item No. 4, owing to decrease in the cultivation of Shrotriem and Inam lands	84	9	2
Total decrease...	532	11	9
Net increase...	3,276	14	7

No. 11.—*Extent of land cultivated with special products as Cotton, Sugarcane, &c.*

Fuslies.	Cotton.		Indigo.		Sugarcane.	
	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.	Extent of cultivation.	Teerwah.
1	2	3	4	5	6	7
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
1275	2,16,501	2,11,761	361	251	206	2,148
1276	2,20,407	2,13,047	413	308	142	1,891
Increase...	3,906	1,286	52	57	...	...
Decrease...	...	...	...	...	64	257

20. Cotton.—The increased extent of cultivation of 3,906 acres, with an assessment of Rupees 1,286, under this head, is due to the favourable character of the season for the cultivation of this crop, though the selling price of Cotton has fallen off, as shown in the margin. The quality of Cotton was not so good as usual. There has been but little demand for Cotton. The exportation is as per margin.

Fusly.	Varying rate per candy. RS. RS.
1275...	170 to 260
1276...	118 to 180

Cotton. Fusly.	Export. Candies.
1275... ...	61,973
1276... ...	38,830
Decrease... ...	23,143

21. Indigo.—The increased cultivation of Indigo is very inconsiderable.

22. Sugarcane.—As usual, Sugarcane cultivation is limited; the Ryots do not care to grow this crop.

23. Experimental cultivation of Cotton.—One hundred and eighteen acres were set apart for this purpose, and seventy-four acres were cultivated. The Ryots prefer their own staple, and will not grow foreign Cotton; at all events they are so indifferent in the matter, that the experiment is always a failure; no remission was granted for failure of crop this year.

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24. An Abstract Statement showing the general result of Land Revenue Settlement in comparison with the preceding year.—The total net Land Revenue of Fusly 1276 amounted to Rupees 30,49,819-10-8, or Rupees 1,77,849-9-0 in excess of the preceding year, as shown in the following Statement:—

No. 12.—Land Revenue.

Items.	Fusly 1275.			Fusly 1276.			Comparison. Increase.			Comparison. Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Land Revenue beriz after deducting remission	24,31,092	9	5	26,12,038	6	2	1,80,945	12	9	...	...	...
2. Shrotriem	39,210	4	1	39,241	10	5	31	6	4	...	..	...
3. Jodi on Inam villages	1,227	8	9	1,249	8	9	22	0	0	..	...	...
4. Permanent Peshcush	3,08,047	3	11	3,08,047	3	11	......	...	...	...	...	...
5. Miscellaneous... ...	92,392	7	6	89,242	13	5	......	...	...	3,149	10	1
Total Land Revenue...	28,71,970	1	8	30,49,819	10	8	1,77,849	9	0	...	...	...

25. The increase in item No. 1 is attributable to the causes mentioned in paragraph 6; that in Nos. 2 and 3 is very trifling, and the decrease in No. 5 is owing to the transfer of additional quitrent imposed by the Inam Commissioner on Ivu and Dittam Inams, &c., from the head Miscellaneous to Ayen.

No. 13.—Demand of extra sources of Revenue for Fusly 1276, compared with the previous year.

Items.	Fusly 1275.			Fusly 1276.			Comparison. Increase.			Comparison. Decrease.		
1	2			3			4			5		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
1. Abkarry...	48,575	0	0	81,501	13	4	32,926	13	4	...	...	...
2. Salt	6,82,613	8	4	7,13,846	0	11	31,232	8	7	...	...	...
3. Sea Customs	61,117	0	8	71,122	9	1	10,005	8	5	...	...	...
4. Stamps	1,88,242	3	0	2,26,232	15	6	37,990	12	6	...	...	...
5. Income-tax	643	4	10	......	...	...	......	...	...	643	4	10
6. License-tax	......	...	...	17,027	0	0	17,027	0	0	...	...	...
Total... ...	9,81,191	0	10	11,09,730	6	10	1,28,539	6	0	...	...	...

26. Extra Sources of Revenue.—The increase in Abkarry is owing to the increased price of the farm put up to auction this year.

27. The revenue realized from salt during the year amounted to Rupees 7,13,846-0-11, or Rupees 31,232-8-7 more than in Fusly 1275. This increase is due to the enhanced price of salt, and to the increased sales for home consumption.

28. The increase of Rupees 10,005-8-5 from Sea Customs is due to the increased exportation of cloths and oil cake, and to the increased importation of betel-nut.

29. The increase from Stamps is owing partly to the increased number of suits, and partly to the vendors and manufacturers of arrack and toddy having been required to execute agreements on stamped paper.

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30. The License-tax is new this year, and the sum entered under that head is of course an increase over last year.

No. 14.—Demand of Land and Extra Sources of Revenue for Fusly 1276 compared with the previous year.

Items.	Fusly 1275.	Fusly 1276.	Comparison.	
			Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue	28,71,970 1 8	30,49,819 10 8	1,77,849 9 0	... ...
Extra Sources of Revenue.	9,81,191 0 10	11,09,730 6 10	1,28,539 6 0	... ...
Total...	38,53,161 2 6	41,59,550 1 6	3,06,388 15 0	... ...

31. Demand of Land and Extra Sources of Revenue.—The Land and Extra Sources of Revenue for Fusly 1276 amounted to Rupees 41,59,550-1-6, or Rupees 3,06,388-15-0 in excess of that of the previous year, as shown in the foregoing Statement No. 14.

No. 15.—Demand, Collection, and Balance of all Sources of Current Revenue.

Items.	Demand of Fusly 1276.	Collections up to the end of the Fusly, or 30th June 1867.	Balance.	Collections up to the end of August 1867.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue... ...	30,49,819 10 8	27,72,674 13 2	2,77,144 13 6	2,19,161 4 2	57,983 9 4
Abkarry... ...	81,501 13 4	72,501 13 4	9,000 0 0	9,000 0 0	... ...
Salt	7,13,846 0 11	7,13,846 0 11	... ...	... ...	... ...
Sea Customs.	71,122 9 1	71,122 9 1	... ...	... ...	... ...
Stamps... ...	2,26,232 15 6	2,26,232 15 6	... ...	... ...	... ...
License-tax...	17,027 0 0	17,027 0 0	... ...	... ...	... ...
Total...	11,09,730 6 10	11,00,730 6 10	9,000 0 0	9,000 0 0	... ...
Grand total...	41,59,550 1 6	38,73,405 4 0	2,86,144 13 6	2,28,161 4 2	57,983 9 4

32. Demand, Collection, and Balance of all sources of Current Revenue.—Out of the entire demand above shown, Rupees 38,73,405-4-0 were collected within the year, leaving a balance of Rupees 2,86,144-13-6. Deducting subsequent collections up to the end of August, there is a small balance of Rupees 57,983-9-4 outstanding, and this will be recovered shortly. Of this balance, Rupees 2,884-13-0 are due on lands under dispute between the Zemindars and Government. This question cannot be disposed of till the revision of the settlement.

No. 16.—Demand, Collection, and Balance of arrears of former Fuslies.

Items.	Arrears at the commencement of Fusly 1276.	Collections including remission up to the end of June 1866.	Balance.	Collections made up to the end of August 1866.	Balance.
1	2	3	4	5	6
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.	6,06,946 11 8	5,76,548 15 7	30,397 12 1	242 4 7	30,155 7 6

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33. Demand, Collection, and Balance of Arrears.—The balance of Rupees 30,155-7-6 under this head is made up of the following items:—

	RS.	A.	P.
Doubtful...	20,807	7	10
Irrecoverable	4,376	2	3
Recoverable	4,971	13	5

The entire sum of Rupees 20,807-7-10 under the head "Doubtful" forms assessment on certain lands in dispute.

The remark made in the preceding paragraph applies equally to this item also. Of the irrecoverable balance of Rupees 4,376-2-3, Rupees 3,006-5-7 were recommended in the last year's report to be written off, and I now request sanction to write off the remaining sum of Rupees 1,369-12-8.

Particulars.

	RS.	A.	P.
Recommendation of Irrecoverable Arrears for Remission.—Usual remission granted to Arumugamangalam village annually on the beriz for error in original calculation of Melwaram grain	203	12	0
Amount of assessment on withered crops after the conclusion of the Jummahbundy Settlement	220	7	2
Assessment on certain lands abandoned by the ryots reported to have emigrated	20	1	10
Assessment on certain Cattuguttagai lands erroneously included in Ayen villages...	18	4	11
Assessment erroneously charged on certain lands subsequently ascertained to have been left waste from causes beyond the Ryots' controul	832	15	4
Amount of Jodi on Inam lands erroneously entered in the accounts twice over.	43	2	4
Assessment on lands held by Ryots who are reported to have died without property	3	3	4
Amount of difference between the Nunjah assessment erroneously charged on certain Punjah Inam lands on the ground that they were irrigated by Government water, and the Punjah assessment subsequently ordered to be charged.	7	14	8
Amount of difference between the assessment due by a defaulter and the amount realized by the sale of his land	8	4	1
Amount of Punjah assessment on certain lands redeemed on payment of 25 years' tax	11	11	0
Total...	1,369	12	8

Particulars.

	Fusly 1274. RS.	A.	P.	Fusly 1275. RS.	A.	P.	Total. RS.	A.	P.
Land Revenue...	5	13	6	1,271	12	5	1,277	9	11
Miscellaneous...	...	...		92	2	9	92	2	9
							1,369	12	8
Amount recommended for remission in last year and not yet sanctioned ...							3,006	5	7
Total irrecoverable...							4,376	2	3

34. Wastage of Salt.—The wastage of salt was 9,342 Indian Maunds, valued at Rupees 827-2-0, at Rupees 10-10-0 per garce, or Rupees 15,764-10-0 at the monopoly price of Rupees 202-8-0 per garce of 424 mercals, as will be seen from the accompanying Statement No. 11, and I request that the sanction of Government may be accorded for writing off the same in the accounts; as also for writing off the wastage of Fusly 1275, viz., Rupees 12,884-1-0, for which I have already applied for sanction.

35. Extent to which coercive process was employed in the collection of Revenue.—The extent to which coercive process was employed in the collection of arrears of Revenue is shown in Enclosure A. to Statement No. 8; property real and personal of the estimated value of Rupees 2,054-10-0 was sold by auction for Rupees 2,736-5-1, and the surplus was returned to the owners. No defaulter was imprisoned during the Fusly.

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36. Comparative Abstract of Collections.—A comparative abstract of collections is annexed:—

B.

No. 17.—Comparative Abstract of Collections.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	20,499	2,79,463	2,99,962	28,584	2,80,584	3,09,168	9,206	...
Jodi on Shrotriem, &c., villages	2,526	29,080	31,606	11.357	36.840	48,197	16,591	...
Ryotwar	1,85,234	19,58,762	21,43,996	4,71,581	23,85,759	28,57,340	7,13,344	...
Miscellaneous Items............	2,205	24,084	26,289	65,027	69,492	1,34,519	1,08,230	...
Total...	2,10,464	22,91,389	25,01.853	5,76,549	27,72 675	33,49,224	8,47,371	...
Abkarry	5,390	48,575	53,965	...	72,502	72,502	18,537	...
Salt	...	6,82,614	6,82,614	...	7,13,846	7,13,846	31,232	...
Sea Customs......	...	61,117	61,117	...	71,122	71,122	10,005	...
Stamps	...	1,88,243	1,88,243	...	2,26,233	2,26,233	37,990	...
License-tax	...	...	...	...	17,027	17,027	17,027	...
Grand Total...	2,15,854	32,71,938	34,87,792	5,76,549	38,73,405	44,49,954	9,62,162	...

The collections, both current and in arrears, amounted to Rupees 44,49,954-3-7, or Rupees 9,62,162-3-7 in excess of the previous year. The increase is attributable to the arrears outstanding at the commencement of Fusly 1276 having been larger than those at the commencement of the preceding year, and to the revenue under all heads having been largely increased; the collections too were made with greater facility this year.

Fusly	RS.	A.	P.
1275................	2,81,561	6	5
1276................	2,92,939	1	6
Increase...	11,377	11	1

37 Charges.—There has been a net increase of Rupees 11,377-11-1 under this head as per margin, and the particulars of the charges are inserted in Statement No. 9, while the causes which led to the increased expenditure are explained below:—

	RS.	A.	P.
Increased salary to Huzoor and Talook Establishments disbursed for twelve months in Fusly 1276, against disbursement for seven months in the previous year, and unpaid salaries of certain servants for Fusly 1275 disbursed in Fusly 1276	5,513	4	3
Arrears due to the Salt ryots, on account of their Cudivaram due for Fusly 1275 paid in Fusly 1276, and payments made for a larger manufacture of salt	19,578	12	8
Increased charge for conveying and storing salt consequent on increased manufacture	1,331	4	4
Increased discount to Stamp vendors, owing to increased sale of Stamps...	3,518	10	8
Increase in other items	1,820	12	8
Total Increase... ...	31,762	12	7

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Brought forward Total Increase... ...		31,762 12 7
Deduct—		
Decreased charge for a Second Class Deputy Collector appointed *vice* an Acting First Class Deputy Collector, transferred to another District, and decreased charge for a Sub-Collector	1,715 11 9	
Decreased Saderwarid charges owing to discontinuance of working by lamp light in Talook Cutcherries, and to non-purchase of Stationery in the local market	1,069 4 11	
Decreased charges for Pearl Oyster Nursery	2,510 14 8	
Decreased exportation of salt by sea to Travancore ...	13,862 11 3	
Decrease in other Items...	1,226 6 11	
Total Decrease... ...		20,385 1 6
Net Increase... ...		11,377 11 1

38. Importation of Salt.—No salt has been imported into this District either by sea or land.

39. Working of the new system of Village and Talook Accounts.—The Village and Talook accounts are kept according to the prescribed forms. They were examined by the Serishtadars and Vernacular Accountants, and were found correct with few exceptions, which were ordered to be rectified; they are, however, capable of great improvement, but this subject will be considered with the revision of assessment. The accounts in the English Department are kept according to the forms prescribed by the Board and Accountant General.

40. A brief reference to the Register of lands acquired by Public Servants.—Seven of the public servants acquired lands during the year under report by purchase or mortgage, and these lands have been registered in their names. The extent and other particulars are inserted in the subjoined Statement:—

No. 18.—*Abstract Statement showing the extent of land acquired by Public Servants in Fusly* 1276:—

Name of Officer.	Office and Department.	Land acquired. Extent.	Assessment. RS.	A.	P.	Remarks.
		Acres.	RS.	A.	P.	
Subraya Mudaliar	Vernacular Clerk, Collector's Office.	2	11	0	0	Mortgage.
Gnanadesigam Pillay...	2nd Class Revenue Inspector, Tenkarai talook...	5	51	13	2	Purchase.
Virasami Aiyar	Gumastah, Tenkari talook	4	25	3	0	Do.
Suba Row	Clerk in the Kulasegarapatnam Sea Custom House	3	26	0	0	Do.
Ramasami Aiyar... ...	Gumastah, Ambasamudram talook...	3	48	2	1	Do.
Viravagu Pillay... ...	Do. do.	·62	7	4	9	Do.
Suba Row	Compositor in Printing Office... ...	·62	10	0	4	Mortgage.
		17·89	179	7	4	

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41. Remarks on the conduct of the Subordinate Officers.—Inquiries into malpractices in the talooks led to the dismissal of three Tahsildars, three Serishtadars, and Sub-Magistrates, and numerous minor Officials; the best men procurable have been substituted in their places, and open corruption at all events has now been thoroughly checked, more work is done, and less pretence is made; and when the new Revenue system comes into operation, and the power of doing harm is taken out of the hands of petty Gumastahs and Curnums, the District will be well managed, as there are plenty of efficient men among the Government servants.

42. Remarks Regarding the General Statistics as amount of Agricultural Stock, Population, Rent Roll, Ryots, and Puttas, &c.—The census was made on the date fixed by the Board, namely, the 1st March last, by the Village Officers, and returns were sent in to the Talooks, where the returns were verified in the usual manner. The population, according to the present returns, amounts to 15,21,168, or 1,50,947 in excess of the number ascertained in Fusly 1271. In this Statement is embodied the census taken by the Military authorities, and the Superintendent of the Jail in the Military Cantonments and Lines, and in the Jail at Palamcottah.

Fusly.	
1271	13,70,221
1276	15,21,168
Increase...	1,50,947

43. The decrease in cattle and sheep is doubtless attributable to the diminution of pasture, and to a succession of adverse seasons.

44. An Abstract Statement showing the total beriz of the District for Fusly 1276, in comparison with the beriz of last Fusly and of the five years preceding.—Last year's revenue which amounted to Rs. 41,59,550-1-6 is the highest on record since the assumption of the District by the British Government. Compared with the beriz of Fusly 1275, the increase is Rs. 3,06,388-15-0, and with the average of the past five years, the increase is Rupees 3,56,390-4-3.

Fusly.	Tilling Cattle.	Cows.	She Buffalos.	Sheep.
1271......	1,85,414	1,26,982	51,930	7,03,784
1276......	1,65,485	1,35,507	50,269	6,87,744
Increase ...	...	8,525	...	...
Decrease...	19,929	...	1,661	16,040

Fusly.	Revenue of the District during the last five years. RS.	A.	P.
1271	39,03,095	3	9
1272	38,73,472	0	0
1273	38,55,158	9	9
1274	35,30,912	2	6
1275	38,53,161	2	6
Total...	190,15,799	2	6
Average of five years	38,03,159	13	3
Fusly 1276	41,59,550	1	6
Increase over the previous five years' average..	3,56,390	4	3
Increase above last Fusly	3,06,388	15	0

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45. The Sub-Collector's Report on the Settlement of the Sub-division is herewith forwarded.

TENKASY, (Signed) R. K. PUCKLE,
26th September 1867. Collector.

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SUB-COLLECTORATE.

1. I have the honour to submit the Jummahbundy Report of the Talooks settled by me in Fusly 1276, (1866-67.)

2. STATIONS AT WHICH THE SETTLEMENT WAS MADE.—The subjoined Memorandum shows the stations at which the Settlement of each Talook took place, and the number of days it occupied:—

Talooks.	Stations where the Settlement was conducted.	Number of days occupied.	
1. Tenkasi......	1. Tenkasi................	8 days.	11th to 18th March.
	2. Kilapavur..	3 ,,	19th to 21st ,,
2. Nanguneri...	1. Nanguneri............	15 ,,	27th March to 9th April, and 15th and 16th April.
	2. Rathapuram.........	2 ,,	10th and 11th April.
Sankaranainarcovil.	Sankaranainarcovil ...	3 ,,	25th to 27th April.

Sankaranainarcovil was settled at the Cusbah station only, there being but forty Government villages in it, amongst which the Cusbah is centrally situated.

3. NUMBER AND TENURE OF VILLAGES.—The number and tenure of villages in the three Talooks have not undergone any changes in Fusly 1276.

Statement showing the number and tenure of villages.

Description of villages.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Mottafysal	297	297	......	......
Pattam	6	6	......	......
Poruppu	2	2	......	......
Punjah	8	8	......	......
Shrotriem	11	11	......	......
Inam	20	20	......	......

4. PUTTAS.—The number of Puttas issued in the year under report is 29,782, or 139 more than those in the previous year. Of that number, 4,981 are old puttas, 10,436 old puttas altered, and 14,365 new puttas, in lieu of old ones which were lost or not produced. The renewal which is thus 48 per cent. of that of Fusly 1275 is yet large enough, but the settling Officer had to enter a new item of demand, (the road cess,) in the ryots' puttas, and where the old puttas were not forthcoming fresh ones have been of necessity issued.

5. SEASON.—The season was on the whole favourable this year. There was an increase of cultivation with comparatively slight failure of crop. The Peshanam or the later crop raised by the aid of the north-east monsoon was fair. The Car or the earlier crop raised by the aid of the south-west monsoon suffered in the remote eastern parts where the tanks did not receive their usual supply. In the river-irrigated tracts also beyond the influence of the south-west monsoon the Car crop partially failed, while in the vallies bordering on the hills it was good. The dry crops did not suffer to the same extent, but owing to the failure of the rains in November and December, the out turn was not very satisfactory.

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6. Cultivation.—The subjoined table shows the extent of cultivation under the several sources of irrigation classified as rivers and rain-fed tanks:—

Sources of irrigation.		Extent of cultivation.				Extent of failure.			
		Fusly 1275.	Fusly 1276.	Increase.	Decrease.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
		ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.	ACRES.
Car....	Rivers	11,748	14,953	3,205	...	184	125	...	59
	Rain-fed tanks.	1,626	1,771	145	...				
	Total	13,374	16,724	3,350	...				
Pesha-nam.	Rivers	32,255	40,271	8,016	...	1,464	76	...	1,388
	Rain-fed tanks.	8,740	11,177	2,437	...				
	Total	40,995	51,448	10,453	...				
Total...	Rivers	44,003	55,224	11,221	...	1,352	108	...	1,244
	Rain-fed tanks.	10,366	12,948	2,582	...	296	93	...	203
	Total	54,369	68,172	13,803	...	1,648	201	...	1,447

Annexed is a Comparative Statement showing the extent of garden and dry cultivation in Fusly 1276:—

Description of land.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	ACRES.	ACRES.	ACRES.	ACRES.
Garden	6,327	6,522	195	...
Dry	2,00,216	2,38,890	38,674	...

7. Prices.—With a more favourable season and increased cultivation there has been in the year under report a fall in the prices of the principal grains from those of Fusly 1275.

Grains.	Price per Garce.		Increase.	Decrease.
	Fusly 1275.	Fusly 1276.		
	RS.	RS.	RS.	RS.
Paddy, first sort	325	318	...	7
Do. second sort	251	239	...	12
Cholum	359	261	...	98
Raggy	290	272	...	18
Horse-gram	319	380	61	...

The rise in the price of horse-gram is owing to the limited cultivation of that grain, which is attributable to the failure of the November and December showers.

8. Health —The sanitary condition of the Talooks was upon the whole tolerable; Cholera prevailed in certain parts of Nanguneri and Tenkari, but not to any great extent. Here and there there were a few cases of Fever and Small-pox. The loss of cattle was so trifling that it does not require notice here.

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9. Holdings.—The following Statement exhibits the variations in the ryots' holdings in the Fusly under report:—

Items.	Dry. Land.	Dry. Assessment.	Wet. Land.	Wet. Assessment.	Garden. Land.	Garden. Assessment.	Total. Land.	Total. Assessment.
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Extent of land in Ryots' holdings at the commencement of the Fusly............	3,75,409	2,32,112 10 10	56,300	5,13,467 1 5	...	... ...	4,31,709	7,45,579 12 3
Deduct land relinquished by the Ryots, and transferred from one head to another............	2,841	2,892 12 0	576	10,133 2 3	...	... ...	3,417	13,025 14 3
Remainder......	3,72,568	2,29,219 14 10	55,724	5,03,333 15 2	...	... ...	4,28,292	7,32,553 14 0
Add land newly taken up for cultivation.	4,061	3,244 8 1	1,292	33,943 9 6	...	... ...	5,353	37,188 1 7
Total......	3,76,629	2,32,464 6 11	57,016	5,37,277 8 8	...	... ...	4,33,645	7,69,741 15 7
Particulars. Cultivated	2,45,413	1,67,351 2 5	51,625	4,92,197 0 0	...	... ...	2,97,038	6,59,548 2 5
Particulars. Waste	1,31,216	65,113 4 6	5,391	45,080 8 8	...	... ...	1,36,607	1,10,193 13 2

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10. **Waste charged and waste remitted.**—The following Statement shows the particulars of waste charged and waste remitted as compared with Fusly 1275. On careful inquiry the lands that were shown to have been purposely left uncultivated were charged with the assessment. The waste thus charged amounts to Acres 1,34,436, bearing an assessment of Rupees 95,736, and comprises portions of fields left uncultivated. The waste remitted for causes beyond the ryots' control amounts to Acres 2,171, with an assessment of Rupees 14,487.

Waste charged and remitted.

Items.	Fusly 1275.		Fusly 1276.		Increase.		Decrease.	
	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.	Land.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Waste charged. Nunjah ... ... / Punjah ... ... / Bagayat...	2,66,399	1,45,419 0 1	1,34,436	95,736 3 5	...	... ...	1,31,963	49,682 12 8
Waste remitted. Nunjah ... ... / Punjah ... ... / Bagayat...	8,675	72,617 5 1	2,171	14,457 9 9	...	... ...	6,504	58,159 11 4
Total...	2,75,074	2,18,036 5 2	1,36,607	1,10,193 13 2	...	... ...	1,38,467	1,07,842 8 0

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The following are the particulars of remissions granted in the year under report:—

Items.	Amount of Remissions.			
	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1	2	3	4	5
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Occasional.				
1. Remissions on account of withered crops	11,052 5 0	1,443 14 1	... ...	9,608 6 11
2. Do. of half Teerwah on high level Nunjah lands cultivated by means of water raised by manual labour	965 4 5	1,070 7 1	105 2 8	... ...
3. Do. of quarter Teerwah on Nunjah, and half Teerwah on Punjah and Garden lands cultivated under the special concession sanctioned by the Board of Revenue in their Proceedings, dated 14th February 1865, in consequence of the cultivation being brought to full assessment in the succeeding Fusly	311 11 8	... ...	... ...	311 11 8
4. Do. on portions of fields left waste	454 4 11	101 2 2	... ...	353 2 9
Total......	12,783 10 0	2,615 7 4	... ...	10,168 2 8
Customary.				
5. Ready-money Inams	3,123 15 6	3,184 11 11	60 12 5	... ...
6. Maniems in grains	1,184 14 11	1,007 10 7	... ...	177 4 4
7. Chaturbogam	15,149 2 9	15,155 0 6	5 13 9	... ...
8. Arthamaniem	2,433 9 4	207 9 2	... ...	2,226 0 2
9. Remissions of quarter and half Teerwah on lands cultivated by Brahmins	2,427 0 6	3,306 6 9	879 6 3	... ...
10. Do. of three-quarter tax on Shrotriem lands	2,790 13 2	2,662 5 8	... ...	128 7 6
11. Do. on account of Ivu and Dittam Inams for Village Services	... ...	6,609 7 6	6,609 7 6	... ...
Total Customary......	27,109 8 2	32,133 4 1	5,023 11 11	... ...
Total Occasional and Customary......	39,893 2 2	34,748 11 5	... ...	5,144 6 9

Items.	Amount of Remissions.			
	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1	2	3	4	5
Miscellaneous.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
12. Deductions from Teerwah on Topes	2,127 0 8	2,165 12 9	38 12 1	... ...
13. Do. on Palmyras	8,736 7 8	8,476 7 5	... ...	260 0 3
Total	10,863 8 4	10,642 4 2	... ...	221 4 2
Particulars { Occasional	1,316 7 0	1,399 8 11	83 1 11	... ...
Particulars { Customary	9,547 1 4	9,242 11 3	... ...	304 6 1
Grand Total	50,756 10 6	45,390 15 7	... ...	5,365 10 11
1. Occasional remissions, of those granted at the Jummahbundy, with reference to the state of the season	15,100 1 0	4,015 0 3	... ...	11,085 0 9
2. Fixed remissions	31,040 13 4	30,175 8 7	... ...	865 4 9
3. Deductions for the payment of village servants	4,615 12 2	11,200 6 9	6,584 10 7	... ...

Item No. 1.—The decrease under this head is owing to the more seasonable rains of this year.

Item No. 2.—The increase arises from increased cultivation by artificial means.

Item No. 3.—The special concession sanctioned by the Board of Revenue in their Proceedings, dated 14th February 1865, was for Fusly 1274 only; hence there was no remission under this item in Fusly 1276.

Item No. 4.—There was actually no remission under this item in Fusly 1276. Rupees 101 appearing under this head, is the assessment upon the uncultivated portions of some fields formerly held by certain revenue defaulters, who entered upon them without permission. The entire fields having been brought to account erroneously, the assessment of the portions cultivated was ordered to be collected, and that on the portions left waste is entered as a remission.

Items Nos. 5 *and* 7.—The increase in these items arises naturally from the increased revenue of the year under report.

Item No. 6.—The decrease is in consequence of the commutation of grain fees into money payments.

Item No. 8.—The decrease under this head arises from the enfranchisement of many of these Inams, the quitrent on which is brought to account under Miscellaneous (Land Revenue.)

Item No. 9.—The increase naturally follows the increase of cultivation.

Item No. 10.—The decrease is owing to the decrease of cultivation where this description of grant exists.

Item No. 11.—There is an increase under this head. The payments of the Ivu and Dittam Inam have, up to the last Fusly, been adjusted by a deduction in the Beriz, the net alone being exhibited as the Beriz; but those payments on account of Village Service are now shown as remissions, the actual Beriz being brought to account.

Item No. 12.—The increase is owing to the increase under the head of assessment on trees.

Item No. 13.—The decrease has followed the decrease of assessment on Palmyras in the villages where these Inams exist.

11. Sundry Sources.—The revenue derived from Sundry sources is given below. The Statement exhibits an increase of 274 rupees, attributable to additional trees having come into bearing:—

Sundry Sources.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Tope revenue	5,450	5,475	25	...
Palmyras	27,719	27,968	249	...
Miscellaneous rents	149	149	...	...
Rent from the Travancore Sirkar for Government lands transferred to them	392	392	...	...
	33,710	33,984	274	...

12. Special Crops.—Annexed is the abstract showing the cultivation of special crops:—

Fusly.	Cotton.		Indigo.		Sugar-cane.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.
Fusly 1275	52,122	40,159	64	23	34	220
„ 1276	48,234	37,703	78	33	29	204
Increase... ...	...	...	14	10	...	...
Decrease... ...	3,888	2,456	...	...	5	16

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There is a falling off in the cultivation of Sugar-cane and Cotton probably owing to the greater inducement offered to ryots to raise grain crops by the highly remunerative prices they fetched in the market.

13. VILLAGE ACCOUNTS.—During the progress of the Settlement, the Village Accounts picked up at random were examined : the irregularities and defects (chiefly in the writing) that were discovered were then and there rectified.

TUTICORIN, (Signed) J. B. PENNINGTON,
20th September 1867. Sub-Collector.

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SETTLEMENT REPORT

OF

COIMBATORE.

1. I have the honour to submit my Report on the Jummahbundy Settlement of this District for Fusly 1276 (1866-67), accompanied by Statements prepared in the forms prescribed in the Board's Circular Memorandum of the 14th August 1866, No. 787.

2. No changes have taken place in the number of Talooks and Divisional charges since my report for Fusly 1275, but the two talooks belonging to the Deputy Collector, Northern Division, namely, Suttimungalum and Colligal, have been temporarily placed under the Head Assistant Collector, as Krishna Row, who stands appointed as Deputy Collector to this District, is still employed in the Inam Commission.

Paragraphs 3 and 4.

3. I. Villages at which the settlement was made.—The settlement was commenced in January, and completed in July 1867. The villages at which the Jummahbundy was made, and the names of officers by whom it was conducted, are shown in the annexed Memorandum:—

Names of Officers.	Talooks.	Places where settlement was made.	Places where Puttas were distributed.	Time occupied by the Settlement.
		Collector's Division.		
P. A. Cole, Esq., Deputy Collector.	Pollachy ...	Pollachy ...	Pollachy and Annamallay.	From 11th to 23rd May, and 30th idem to 5th June 1867.
P. Grant, Esq., Collector.	Bhowany ...	Bhowany ...	Bhowany	From 18th to 22nd February 1867.
Do. do.	Neilgherry...	Ootacamund.	Ootacamund	From 2nd to 25th May, and 3rd June 1867.
		Sub-Collector's Divisions.		
W. McQuhae, Esq., Sub-Collector.	Darapoorum.	Darapoorum and Konghiem.	Darapoorum and Konghiem.	From 13th January to 7th February, and 9th to 25th February 1867.
Do. do.	Caroor... ...	Caroor... ...	Caroor	From 28th February to 27th March 1867.
Do. do.	Oodoomulpettah.	Oodoomulpettah.	Oodoomulpettah.	From 5th to 25th May 1867.
		Head Assistant Collector's Division.		
Do. do.	Coimbatore...	Coimbatore...	Coimbatore and Goodalore.	From 1st April to 2nd May 1867.
C. A. Galton, Esq., Acting Head Assistant Collector.	Pulladum ...	Pulladum and Avanashy.	Pulladum, Avanashy, and Sooloor.	From 8th March to 8th April 1867.
		Northern Division, Deputy Collector's charge.		
Messrs. Cole and Galton.	Suttimungalum.	Suttimungalum.	Suttimungalum, Hassanore, and Talavady.	From 12th to 23rd March 1867, and from 29th May to 5th June 1867.
C. A. Galton, Esq., Acting Head Assistant Collector.	Collegal. ...	Collegal ...	Collegal, Coontoor and Humpapoorum.	From 24th June to 9th July 1867.
		Southern Division, Deputy Collector's charge.		
P. Grant, Esq., Collector.	Perindoay.	Errode... ...	Errode.	11th to 13th April 1867.

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4. The Settlement of the Perindoray, Bhowany, and Neilgherry talooks was conducted by me, and I arranged with the Sub-Collector, Mr. McQuhae, to settle Caroor talook in his division, and he was to settle the Coimbatore talook, in the Head Assistant Collector's Division; but before I could go to the Sub-Division, I was attacked with fever, and Mr. McQuhae had to finish all his own talooks in addition to Coimbatore. Mr. Cole, Deputy Collector, settled Pollachy and Suttimungalum talooks, but before he had distributed the Puttas in the latter talook, he was taken ill, and had to come into Coimbatore for medical treatment. The result was that Mr. Galton had to distribute the Puttas in Suttimungalum talook, in addition to making the settlement of Collegal and Palladum talooks.

5. II. VARIATIONS IN THE NUMBER AND TENURE OF VILLAGES WITH REMARKS ON THE NUMBER OF PUTTAS THAT WAS NOT RENEWED.—The number of villages held on Jaghire, Shrotriem, and Polliput tenures, remains the same as in last year. Under the head "Ryotwar," one village called Todayanoor, in Suttimungalum talook, which was deserted up to last Fusly, has been reclaimed and brought under cultivation, and the revenue derived therefrom amounts to Rupees 25-13-11. The six villages named below have been abandoned, in consequence of the unhealthy character of the locality:—

Paragraphs 5 to 7.

Talooks.	Names of villages.	Beriz of Fusly 1275. RS.	A.	P.
Suttimungalum	Karisiddampolliem	5	12	2
	Boodicooppay	2	10	5
	Doddamayar	2	5	8
Collegal	Cooroobachickanahully	25	11	3
	Cooroombahully	14	10	6
	Gollartippa	10	1	7

Five new hamlets in Bhowany talook, and one new one in Pulladum, have been established, while four hamlets in Suttimungalum, and fifteen in Collegal, have been deserted. The following table shows the aggregate number of villages and hamlets held on different tenures:—

		Number of villages.	Number of hamlets.
Ryotwar	Cultivated	1,502	4,880
	Deserted	32	...
		1,534	4,880
Shrotriem and Jaghire	Cultivated	10	11
Poliput	Do.	50	113
Total for Fusly 1276	Do.	1,562	5,004
	Deserted	32	...
		1,594	5,004
Total for Fusly 1275	Cultivated	1,567	5,017
	Deserted	27	...
		1,594	5,017
Decrease	Cultivated Ryotwar	5	13
Increase	Deserted do.	5	...

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6. The particulars concerning Puttas are given in the Memorandum below:—

Fuslies.	Total number of Puttas for Land Revenue and Miscellaneous Items.	Puttas not renewed.			Renewed or fresh Puttas issued.	Per centage of Column 6 on Column 2.
		Puttas which remained altogether unaltered.	Modified by additional entries.	Total.		
1	2	3	4	5	6	7
Fusly 1275 ...	2,31,071	1,62,405	112	1,62,517	68,554	30
,, 1276 ...	2,28,847	1,64,913	...	1,64,913	63,934	29
	Decrease. 2,224	Increase. 2,508	Decrease. 112	Increase. 2,396	Decrease. 4,620	Decrease. 1

7. Notwithstanding the large increase of revenue during the Fusly under report, the aggregate number of Puttas shows a decrease of 2,224. This result is due to the fact that a great extent of Paravapilloovary lands held on Miscellaneous Puttas, has been brought under cultivation, and included in the "Ain Puttas" of their owners. The number of Puttas remaining unaltered, is in excess of that of the past year by 2,508, while under the head "Renewed or fresh Puttas issued," there is a decrease of 4,620.

Paragraphs 8 to 10.

8. III. Season and sanitary state of the District.—In regard to the state of the season, the annexed extract from my Administration Report for 1866-67, contains full information:—

"As communicated in my fortnightly special reports, the season was a trying one. From "January to the close of March 1866, there was no rain in the District. In April, there was a "slight fall of rain not exceeding one-and-a-half inches for the whole District on the average; but "it was partial, and consequently the ploughing of the lands for the early dry crops, which at "that time of the year should have been in active progress, was prevented. In May, however, "there were some showers of rain, and the ryots were enabled to commence their cultivation "operations; but owing to the subsequent failure of rains from June to September, except in those "parts of the District, which are situated within the influence of the south-west monsoon, the dry "crops were very much affected. The natural consequence was that agricultural produce was "short, prices rose much, the poor suffered a good deal, fodder for cattle was scarce, and grass "was nowhere to be seen. Water for domestic purposes failed in many places, numbers of wells "in the garden lands became dry, and people had to go two and three miles for water for them-"selves and their cattle. The eastern talooks were very badly off, but the favoured talook of "Collegal suffered most. From the limited outturn of the produce, and from the exportation to "Mysore and other provinces, the supply of grain in the District was barely sufficient to meet the "wants of the people. The poorer ryots and those classes dependent for support on daily wages, "were the greatest sufferers. Many of the labouring people were thrown out of work, and thus "deprived of the means of purchasing food. The evil effects of this state of things would have

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"been more serious, had it not been for the timely assistance rendered both by Government and "the Famine Relief Committee at Madras, by providing funds for feeding the starving poor, and "affording employment to the able-bodied persons in the shape of road repairs. Indeed, the condition of the District until the end of September excited apprehension, and it was only after the "setting in of the north-east monsoon that a change for the better took place through the country. "The rains that fell in October, November, and December, were general and good. Many of the "sources of irrigation received a tolerable supply of water, and the cultivation of wet and garden "lands was carried out to the usual extent. Even on dry lands inferior descriptions of grain were "raised in many places."

The subjoined Memorandum shows the fall of rain during the year under report:—

		Rainfall.	
		Inches.	Tenths.
First half year	April 1866	1	$5\frac{31}{45}$
	May ,, ...	4	$1\frac{91}{120}$
	June ,, ...	2	$1\frac{6}{15}$
	July ,, ...	0	$9\frac{21}{40}$
	August ,, ...	0	$9\frac{17}{30}$
	September ,, ...	1	$6\frac{11}{60}$
	Total...	11	$4\frac{247}{720}$
Second half-year	October 1866...	8	$7\frac{1}{120}$
	November ,, ...	1	$9\frac{61}{120}$
	December ,, ...	3	$1\frac{41}{120}$
	January 1867	...	...
	February ,, ...	...	...
	March ,, ...	0	$5\frac{11}{120}$
	Total...	14	$2\frac{171}{180}$
	Grand Total...	25	$7\frac{211}{720}$
	Total rainfall in Fusly 1275...	29	$9\frac{43}{240}$
	Decrease...	4	$1\frac{319}{360}$

9. From the unfavourable character of the season during the first half of the Fusly year, it was feared that the sanitary condition of the District would be very bad; but the timely measures adopted for the relief of the poor by opening Conjee houses, and affording employment to the able-bodied people, prevented any serious results. Cholera, however, broke out in all the talooks. The greatest number of deaths took place in Coimbatore, Caroor, Perindoray, Pulladum, and Suttimungalum talooks. The deaths from all causes amounted to 22,776, as particularized in the subjoined abstract, prepared from the Mortuary Returns kept up under the orders conveyed in the Board's Standing Circular of the 17th June 1865, No. XXXVII:—

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Abstract of Mortuary Returns in the Coimbatore District; from July 1866 *to June* 1867.

Name of Talooks.	Population.	Total deaths.	Male.	Female.	From disease.					From violence.			Ratio of deaths per 1,000 from all causes.	Ratio of deaths per 1,000 from Cholera.
					Cholera.	Smallpox.	Fever.	Old age.	Other diseases.	Accidents.	Violence.	Murder		
1. Coimbatore ...	1,93,985	3,015	1,667	1,348	1,440	32	501	433	566	39	1	3	15·54	7·42
2. Perindoray... ...	1,81,008	2,893	1,580	1,313	1,000	68	289	529	927	78	2	...	15·98	5·52
3. Suttimungalum.	1,39,598	2,592	1,464	1,128	801	84	533	332	785	54	3	...	18·56	5·74
4. Pollachy	1,11,325	2,087	1,157	930	647	36	477	256	635	34	2	...	18·75	5·81
5. Pulladum.........	2,02,583	2,377	1,328	1,049	876	42	303	459	631	63	3	...	11·73	4·32
6. Bhowany	74,594	1,654	938	716	486	106	276	260	475	50	1	...	22·17	6·52
7. Collegal	58,851	1,068	615	453	169	69	231	193	392	14	...	...	18·15	2·87
8. Oodoomalpettah	97,531	1,135	650	485	290	14	260	207	341	21	1	1	11·64	2·97
9. Caroor	1,37,377	2,921	1,617	1,304	1,026	68	201	531	1,054	38	2	1	21·26	7·47
10. Dharapooram ...	1,73,835	2,352	1,252	1,100	987	45	216	431	599	70	3	1	13·53	5·68
11. Neilgherry	38,142	682	426	256	58	...	274	90	249	10	...	1	17·88	1·52
Total...	14,08,829	22,776	12,694	10,082	7,780	564	3,561	3,721	6,654	471	18	7	16·17	5·52
Fusly 1275............	12,32,599	18,859	10,275	8,584	4,037	413	3,369	2,584	7,917	504	25	10	15·3	3·27
Decrease................	......	......	......	......	......	...	...	...	1,263	33	7	3	...	...
Increase................	......	3,917	2,419	1,498	3,743	151	192	1,137	...	...	...	...	...	...

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10. From want of forage and water, cattle also suffered much, and their loss is estimated at about 39,712, as detailed below:—

Bullocks...	8,143
Cows	7,483
Buffaloes	3,740
Sheep	20,346
	39,712

11. IV. Prices of grain and the measures adopted to ensure the accuracy of these Returns.—From a deficiency in agricultural products, caused by the unusual drought during the first portion of the year, and from the exportation to Mysore and other Provinces, the prices of all sorts of grain rose high. The per-centage of increase ranged from 15 to 46 Rupees higher than in the preceding Fusly, and from 60 to 109 Rupees higher than in the previous ten years.—*Vide* Statement No. 2. The effects of these high prices were most felt from July to October 1866, and told much on the poorer classes until the harvest came to hand in January 1867, before which time no diminution in the prices to speak of, took place. The price of Cotton during the three months, in which it is usually gathered, was much less than in the preceding year, owing to the limited demand for this article for export to Bombay, as will be seen from the following table:—

Paragraph 11.

Months.	Per Candy.							
	Fusly 1275.		Fusly 1276.		Difference.		Per-centage.	
	Price of cotton with seed.	Price of cleaned cotton.	Price of cotton with seed.	Price of cleaned cotton.	Price of cotton. with seed.	Price of cleaned cotton.	Price of cotton with seed.	Price of cleaned cotton.
	RS.	RS.	RS.	RS.	RS. Decrease.	RS.	RS. Decrease	RS.
March......	46	177	35	126	11	51	24	29
April	47	185	32	116	15	69	32	37
May...	45	181	29	104	16	77	36	43
	Per Cwt.							
March......	10	39	8	21	2	18	20	46
April	11	41	7	26	4	15	36	37
May.........	10	40	6	23	4	17	40	42

12. V. Ryots' holdings with causes for the abandonment of or taking lands.—At the commencement of the Fusly, the ryots' holdings including wet and dry cultivation amounted to Acres 21,48,366, assessed at Rupees 25,36,108; of which, Acres 48,509 were deducted on account of lands relinquished on Razeenamah or otherwise disposed of, leaving a net area of 20,99,857 acres in the possession of the previous owners. To this must be added Acres 1,55,336, taken up from Government waste, or otherwise acquired, making in all Acres 22,55,193, assessed at Rupees 26,21,543, or Acres 1,06,827, assessed at Rupees 85,435, above the preceding year.

Paragraphs 12 to 14.

13. It will be seen from Enclosure A. of Statement No. 3 that an area of 18,034 acres, assessed at Rupees 18,650, has been given up on Razeenamah. This relinquishment took place chiefly in the jungly and isolated parts in Coimbatore, Suttimungalum, Bhowany, and Collegal talooks, in consequence of the unhealthy character of the localities, and the unfitness of the soil for cultivation. Under the head "Lands sold and transferred," there is an area of 26,767 acres,

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which requires no explanation. Lands which have become useless, or have been appropriated for some public purposes, amount to 529 acres. Under this head, are enumerated lands appropriated for public roads and Railway purposes, as well as lands swept away by jungle streams. For causes enumerated below, certain lands have been transferred from the heads of account under which they stood up to last year:—

	Extent.	Assessment.
	ACRES.	RUPEES.
1. Transferred to Inam	29	32
2. Deficiency in remeasurement	129	101
3. Nunja transferred to Punja	2,875	8,491
4. Punja transferred to Nunja	146	175
5. Reduction of Assessment	...	253
Total...	3,179	9,052

Item No 1 consists of land transferred to the head of Inam in exchange for certain Pagoda and Village Service Inam lands, which have been appropriated for Railway purposes in Caroor talook, as per sanction of Government, dated 8th June 1866, No. 1,382. It also embraces land granted* for the pay of the village servants in lieu of Inams which have been given up by the holders, either from their unfitness for cultivation, or their inconvenient situation. Certain personal Inam lands, which were resumed and carried to Government assets in Fusly 1275, in consequence of the non-appearance of the owners to establish their right, but which have again been retransferred to the head of Inam during the Fusly under report, under instructions from the Inam Commissioner, conveyed in his letter of the 9th May 1867, No. 389, are also included under Item No. 1. Item No. 2 is the deficiency in the registered area of lands held by certain ryots, which has been struck off the accounts under the rules in force in the District. In Fusly 1274, certain garden lands watered by means of mechanical appliances erected on the banks of irrigation works, were classed as Nunja on payment of their old garden assessment, under the Orders of Government, dated 7th February 1865, Revenue Department, No. 246. They have since been re-classed as Punja on payment of the appropriate Punja assessment, together with a water rate under the Board's Orders, dated 6th April and 10th July 1866, Nos. 2,321 and 4,703. These lands, as well as certain Nunja lands, which have been re-classed as Punja under the authority conveyed in the Board's Circular of the 4th September 1863, No. 5,534, in consequence of the sources of irrigation having fallen into decay, and ceased for many years to be of any use, form No. 3. Item No. 4 comprises Punja lands converted into wet cultivation under channels and tanks, and which have therefore been transferred to the head of Nunja. Item No. 5 embraces the following sums:—

* *Vide* Board's sanction, dated 14th June 1866, No. 4,099.

First.—Reduction of assessment by the charge of the appropriate Punja rate on certain garden lands watered by means of mechanical contrivances erected on the banks of rivers, and which were paying first class Punja assessment—*vide* Board's Proceedings of the 10th July 1866, No. 4,703 249

Second.—Reduction of assessment by the retransfer to the fourth Class Nunja rate of a certain land in Collegal talook, which was before charged with first Class Nunja assessment—*vide* Board's Proceedings, dated 22nd December 1866, No. 9,114 4

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14. The increase in the Ryots' holdings is detailed in the subjoined Memorandum:—

	Extent.	Assessment.
	ACRES.	RS.
1. Lands taken on Durkhast	1,22,602	1,06,202
2. Do. purchased or obtained by transfer	26,767	33,528
3. Other causes—		
1. Porumboke lands brought under cultivation	2,213	2,842
2. Excess found on remeasurement	589	432
3. Transferred from Inam...	144	151
4. Punja transferred to Nunja	146	865
5. Nunja transferred to Punja	2,875	3,261
6. Increase of assessment	......	106
	5,967	7,657
Total... ...	1,55,336	1,47,387

The demand for land has increased so much, that the greater portion of the lands held on Paravapilloovary tenure on payment of one-fourth of the fixed assessment, has been taken up on durkhast at full assessment, as shown in Item No. 1 in the above Memorandum. Item No. 2 does not require explanation, inasmuch as the lands which were shown under the head of "Deduction by sales and transfers," are here exhibited as an addition by purchase and transfers. Item No. 1 under the head "Other Causes" embraces a small quantity of Porumboke land brought under cultivation in the low country talooks of the District, as well as a considerable extent of Government waste lands sold on the Neilgherry Hills under the Waste Land Rules, dated 6th March 1863, No. 478A. No. 2 does not require comment, being an item of usual occurrence. In Item No. 3 are included certain personal Inam lands, which have been resumed and charged with full assessment according to the decision of the Inam Commission Department, as well as certain Village Service Inam lands which have been given up by the servants on the allotment of fresh lands, and taken up by the ryots for cultivation. The reasons given in the preceding paragraph in regard to the transfer of Punja to the head of Nunja and *vice versa*, are applicable to Items Nos. 4 and 5. Item No. 6 consists of the following sums:—

I. Certain lands cultivated with garden produce by water raised by means of picottahs erected on the banks of irrigation works, were entered under the head "Wet" in Fusly 1274, under the orders of Government, dated 7th February 1865, No. 246, but paid only the old garden tax. Some of these lands have since been converted into wet by running water from channels, and have therefore been charged with appropriate Nunja assessment. The difference between the former and present rates, which comes under the head "Increase of assessment," amounts to Rupees 97

II. Increase of assessment by charging the first class Punja rate of the village, under the orders of the Board, dated 10th July 1866, No. 2,321, on certain lands cultivated with garden produce by means of wells sunk within ten yards of the banks of rivers, but which hitherto had paid the ordinary Punja assessment only... 9

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15. VI. Actual cultivation.—The extent of land under actual cultivation amounted to Acres 19,07,063, assessed at Rupees 23,01,598, or Acres 65,465, assessed at Rupees 62,546, above that of the past year, as shown in the following Memorandum:—

Paragraph 15.

	Extent.	Assessment.
	ACRES.	RS.
Fusly 1275	18,41,598	22,39,052
,, 1276	19,07,063	23,01,598
Increase... ...	65,465	62,546

Paragraphs 16 and 17.

16. VII. Waste charged and remitted with reasons.—The details connected with the waste charged and remitted, are exhibited in the annexed Memorandum:—

Items.	Waste Charged.		Waste Remitted.	
	Number of acres.	Assessment.	Number of acres.	Assessment.
		RS.		RS.
Dry	3,42,601	2,78,789	258	231
Wet	3,192	31,362	2,079	9,562
Total...	3,45,793	3,10,151	2,337	9,793

17. The dry lands left waste and charged against the ryots, amount to Acres 3,42,601, assessed at Rupees 2,78,789. They comprise lands left waste under circumstances which did not admit of a remission being granted, as well as "Ain" or "Punchumhissa" grass land held on payment of one-fourth of the full assessment. The waste charged under the head "Wet," amounts to Acres 3,192, assessed at Rupees 31,362. As these lands were left waste from the neglect of the owners, their assessment was duly charged. In their Proceedings of the 18th January 1867, No. 362, the Board sanctioned the exercise of a discretionary power in granting individual remissions for Punja waste within the limit proposed by the Acting Collector, Mr. MacGregor, namely, Rupees 7,000, in cases in which, from excessive mortality either among the inhabitants or among the agricultural stock, a failure of cultivation resulted. In the course of the Jummahbundy, however, the necessity for this concession arose only in a very few cases in which the assessment remitted on Punja waste amounted to the small sum of Rupees 231 only. Under the head "Wet," the remissions granted for waste amounted to Rupees 9,562. This indulgence was granted only in cases in which the lands were left waste under circumstances beyond the control of the cultivator, namely, want of water in the channels and tanks. On the whole, the remission granted for Punja and Nunja waste is less than in the previous Fusly by Rupees 48,703.

		RS.
Waste remitted in Fusly 1275	... ...	58,496
Do. do. in Fusly 1276	... ...	9,793
	Decrease...	48,703

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Paragraphs 18 and 19.

18. VIII. PARTICULARS OF REMISSIONS.—The particulars of remissions are indicated in the subjoined Memorandum:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
1	2	3	4	5
Occasional remissions.	RS.	RS.	RS.	RS.
1. Shamlat Bunger, or portions of fields left uncultivated	...	...	...	...
2. Shavy or withered crops	13,351	3,656	...	9,695
3. Palanustum or loss of produce	186	...	...	186
4. Panyboodthy. } or land flooded or injured by 5. Payamalay .. } water	...	...	...	...
6. Cowle remissions	4,638	4,123	...	515
7. Thiajgary, or remissions to privileged classes.	471	434	...	37
8. Teerwacummee. { On Punchumhissa grass land	54,676	51,992	...	2,684
8. Teerwacummee. { On Nunja land cultivated with Punja or garden produce	25,883	24,685	...	1,198
	80,559	76,677	...	3,882
9. Fussulcummee, or second crop not cultivated.	33,895	38,713	4,818	...
Miscellaneous Items.				
Remissions for cultivation of Cotton on improved principle	141	150	9	...
	1,33,241	1,23,753	...	9,488
Fixed remissions.				
Tarumcummee to be retained in the accounts...	661	661	...	...
Items allowed on the collections, or from the entire Beriz of villages—				
1. Share of Shrotriem proceeds	...	...	...	...
2. Allowances for heads of villages and Curnums	..	...	...	...
	...	...	...	...
Grand Total...	1,33,902	1,24,414	...	9,488

19. Under the head "Occasional remissions," the Items Nos. 1, 3, 4, and 5, are blank for the year under report. No. 2 embraces remissions granted under the rules prescribed in the Board's Standing Circular of the 1st November 1865, No. LXXVII. for Nunja Shavi or crops withered for want of a proper supply of water to lands irrigated by the Ambravutty and Noyel rivers, as well as by certain rain-fed tanks. Cowle remissions (No. 6) show a decrease of Rupees 515 as compared with the past year, owing to the increase in the amount payable on a portion of the Cowle lands according to the terms of the Cowlenamah. The sum of Rupees 434 in Item No. 7, comprises the remissions of one-fifth and one-eighth portions of the assessment on lands cultivated by Brahmins and Mussulmen with their own stock in conformity with the old Hookumnamah Rules of the District. It is less by Rupees 37 than in the preceding year, owing to a portion of the land enjoying this immunity having been cultivated with other than the owner's own stock. Under the head "Teerwacummee" (No. 8) are included two items. The first is the remission of three-fourths of the fixed assessment on "Ain" or Punchumhissa grass land granted under the sanction

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Government Proceedings, 10th March 1860, No. 364, communicated in the Board's Circular of the 12th idem, No. 1,245.
Board's Proceedings, 21st June 1861, No. 3,217, paragraph 13.
Government Order, 7th November 1861, No. 2,183.

given by the old Hookumnamah Rules of the District, and by the orders marginally indicated. This item shows a decrease of Rupees 2,684 below the past Fusly, which has taken place from a portion of the lands held under this tenure having been brought under cultivation, and charged with full assessment. The second is the remission granted on Nunja lands, which, from want of a sufficient supply of water in the tanks, could not be cultivated with wet produce, but on which a Punja or garden crop was raised, and which, therefore, has been temporarily charged with Punja or garden rates. The amount of this item is less by Rupees 1,198 than in the past Fusly. Item No. 9 (Fussulcummee) or remission for second crop not cultivated, amounts to Rupees 38,713, or Rupees 4,818 above that of Fusly 1275. This result is chiefly due to the fact that certain Government waste lands bearing two-crop assessment which were taken up by the ryots this year, have been charged with single crop assessment with reference to the nature of the crops raised. The principle on which this remission is granted, has been so fully explained in paragraph 18 of my Jummahbundy Report for Fusly 1275, that I think it unnecessary to recapitulate what I then wrote. The sum of Rupees 150, shown under Miscellaneous items, consists of the remission granted for the cultivation of cotton on an improved principle under the conditions prescribed in His Excellency the late Governor's Minute, communicated in the Board's Proceedings of the 1st November 1861, No. 5,995. A portion of the land which was originally intended for this experiment, but not cultivated last year, has been appropriated for it this year; hence the small increase of 9 Rupees under this head. The Board are aware that under their Orders, dated 26th March 1863, No. 1,800, a reduction of assessment was made on certain cocoanut topes at Kanattoocadavoo, in Pollachy talook, subject to modification during the general revision of the Coimbatore assessment. This reduction makes up the sum of Rupees 661, shown under the head "Fixed Remissions."

Paragraphs 20 and 21.

20. IX. Particulars of Land Revenue Miscellaneous.—The particulars of Land Revenue Miscellaneous are exhibited in the following Abstract:—

No.	Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
		RS.	RS.	RS.	RS.
1	Jodi on sundry Inams (personal)	28,326	28,032	...	294
2	Tax on trees on unassessed lands	8,736	3,764	...	4,972
6	Land cultivated, but not included in the Jummahbundy	3,780	2,592	...	1,188
7	Concealed cultivation	74	...	...	74
9	Cultivation of Porumboke land	1,614	775	...	839
10	Do. of lands belonging to Pagodas where there is no worship	2	...	...	2
12	Grazing tax or grass rent	23,691	2,314	...	21,377
15	Revenue from reverted Inams	318	122	...	196
16	Collections from Village Service Inams for Offices vacant	984	530	...	454
17	Revenue from sequestered Inams	214	430	216	...
20	Do. from boundary lands in dispute	26	17	...	9
29	Rent on palmirah trees	4,868	9,832	4,964	...
31	Do. on fruit trees	1,010	955	...	55
40	Commission on the sale of distrained property attached for arrears of Land Revenue	...	1	1	...
41	Commission on private estates under Circar management	180	192	12	...
43	Revenue Fines	4,593	1,938	...	2,655
44	Savings and Refunds	994	291	...	703
45	Excess collections over the demand	727	91	...	636
46	Water tax on Zemindary, Inam, &c., lands	1,609	2,030	421	...
47	Quitrent on bungalows and gardens	4,550	4,544	...	6
51	Other items	12,419	1,466	...	10,953
	Total...	98,715	59,916	5,614	44,413
	Net Decrease...	...	...	...	38,799

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21. The variations observable under Items Nos. 7, 10, 15, 17, 20, 31, 40, 41, and 47, being very small, do not call for any particular comment. The sum entered under the column "Fusly 1275" in the above abstract against Item No. 1, differs from that shown in the abstract appended to paragraph 19 of my Jummahbundy Report for that Fusly by Rupees 81. This is due to the fact that the collections made in Suttimungalum and Pollachy talooks, on account of rent on certain trees and grass lands, were erroneously carried to the head of Jody on Inams, instead of to their appropriate heads, as explained in my letter of the 15th February 1867, No. 46. For the same reason, the entries against Items Nos. 2 and 12 for Fusly 1275, differ from those shown in the accounts of that year by Rupees 31 and 50, respectively. The decrease observable in Item No. 1, namely, Rupees 294, is in consequence of a certain amount of Jody on Inams collected in Fusly 1274 and held in deposit having been carried to account in Fusly 1275, which was not the case in the year under report. In Item No. 2 there is a decrease of Rupees 4,972, which has arisen from the tax on palmirah trees on unassessed lands, which was included in this item up to Fusly 1275, having been carried to its appropriate item in No. 29, during the year under consideration. To this cause, is owing the increase under the last mentioned item. The extent of land cultivated, but not included in the Jummahbundy, was not so great as in the preceding year, which accounts for the decrease under Item No. 6. Porumboke lands cultivated, but not transferred to the head of cultivation, were likewise limited, and consequently the revenue on this account is less by Rupees 839, than in Fusly 1275, as shown in Item No. 9. The large decrease in Item No. 12, is attributable to a considerable extent of grass land held on Paravapilloovary tenure, having been cultivated and charged with full assessment. Many of the offices, which were vacant up to Fusly 1275, have been filled up, and hence the collections from Village Service Inams show a decrease of Rupees 454 in Item No. 16. In Fusly 1275, a large amount of fines was levied by the Revenue Survey and Settlement Department. Such was not the case in the year under review; hence the decrease of Rupees 2,655 in Item No. 43. Under the existing orders of the Accountant General, the net amount of pay to public servants is alone debited in the accounts, and consequently the stoppages are not brought to account under the head "Savings and Refunds." This will account for the decrease of Rupees 703 in Item No. 44. The excess collections made over the demand were very limited, showing a decrease of Rupees 636 in Item No. 45. Certain Inam dry lands have been brought under wet cultivation by means of water from Government sources of Irrigation, and charged with a water rate; hence the increase of Rupees 421 in Item No. 46. Under the head "Other Items," there is a large decrease of Rupees 10,953. This is accounted for by the fact that in Fusly 1275, a large amount realized by the sales of lands on the Neilgherry Hills under the Waste Land Rules, dated 6th March 1863, No. 478A, and held in deposit, was transferred to the head "Land Revenue Miscellaneous," which was not the case in the year under report.

22. X. Extent of land cultivated with special produce, such as Sugarcane, Cotton, and Indigo.—The following abstract shows the extent of land cultivated with special products. It will appear that the cultivation of both Sugarcane and Cotton is in excess of that of the preceding year by Acres 62 and 4,894, assessed at Rupees 674 and 5,742 respectively.

Paragraph 22.

Items.	Fusly 1275.		Fusly 1276.		Increase.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
		RS.		RS.		RS.
Sugarcane	1,340	9,890	1,402	10,564	62	674
Cotton..................	1,10,635	1,12,212	1,15,529	1,17,954	4,894	5,742
Indigo	....	....	....	....	....	....
Total.....	1,11,975	1,22,102	1,16,931	1,28,518	4,956	6,416

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23. XI. ABSTRACT STATEMENT SHOWING THE GENERAL RESULT OF LAND REVENUE SETTLEMENT IN COMPARISON WITH THE PRECEDING YEAR, AND ALSO THE RESULT OF REVISION OF ASSESSMENTS.—

Paragraphs 23 to 30.

A comparative abstract of cultivation and settlement according to Form A., furnished with the Board's Circular Memorandum of the 14th August 1866, No. 787, is subjoined.

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS. A. P.
Dry	20,59,690	18,74,308 13 8	21,69,478	19,66,462 13 0	1,09,788	92,153 15 4	......	... ...
Wet	78,379	6,03,308 8 6	83,378	6,45,286 12 0	4,999	41,983 8 6	......	... ...
Total	21,38,069	24,77,612 1 2	22,52,856	26,11,749 9 0	1,14,787	1,34,137 7 10	......	... ...
Add—								
Second crop Assessment ...	......	308 6 2	......	290 2 9	......	... ...	......	18 3 5
Additional do.	......	1,049 6 10	......	869 15 0	......	... .	......	179 7 10
Water tax	......	... ...	......	8,508 2 7	......	8,508 2 7	......	... ...
Road Fund	......	6,129 10 3	......	72,028 0 8	......	65,898 6 5	......	... ...
Village Service Fund	......	... ...	......	... ...	......	... ...	......	... ...
Total ...	......	24,85,099 8 5	......	26,93,445 14 0	......	2,08,346 5 7	......	... ...
Deduct remissions—								
Road Fund	......	6,129 10 3	......	72,028 0 8	......	65,898 6 5	......	... ...
Village Service Fund	......	... ...	......	... ...	......	... ...	......	... ...
Other remissions, as particularized in Statement No. 4...	......	1,33,902 1 3	......	1,24,414 10 9	......	... ...	......	9,487 6 6
Total... ...	......	1,40,031 11 6	......	1,96,442 11 5	......	56,410 15 11	......	... ...
Remaining Beris	......	23,45,067 12 11	......	24,97,003 2 7	......	1,51,935 5 8	......	... ...
Add Miscellaneous items... ...	......	98,715 5 1	......	59,916 7 9	......	... ...	......	38,798 13 4
Total... ...	......	24,43,783 2 0	......	25,56,919 10 4	......	1,13,136 8 4	......	... ...
Add—								
Polliput Peishcush...	......	27,691 1 3	......	27,691 1 3	......	... ...	......	... ...
Shrotriem Jody	......	3,418 0 0	......	3,418 0 0	......	... ...	......	... ...
Grand total... ...	......	24,74,892 3 3	......	25,88,028 11 7	......	1,13,136 8 4	......	... ...

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	RS
Fusly 1266	22,34,823
,, 1267	22,40,481
,, 1268	24,95,834
,, 1269	24,49,464
,, 1270	23,31,972
,, 1271	22,63,298
,, 1272	25,45,809
,, 1273	26,25,761
,, 1274	24,24,998
,, 1275	24,74,892
	240,87,332
Average	24,08,733
Fusly 1276	25,88,029
Increase	1,79,296

24. Notwithstanding the very unfavourable character of the season during a greater portion of the Fusly under report, the Land Revenue of the District is in advance of that of the past year by Rupees 1,13,136. It also exceeds the average of the past ten years in the sum of Rupees 1,79,296, as indicated in the margin. It is satisfactory to observe that by the extension of cultivation, and the consequent increase of revenue, the loss sustained by Government by the reduction of assessment on garden lands has been nearly made up, as will be seen from the annexed Memorandum:—

		RS.
Amount of loss to Government by the reduction of garden assessment, as shown in Column 7 of the Memorandum annexed to Clause 6 of paragraph 29 of my Jummahbundy Report for Fusly 1274		2,51,864
Land Revenue Beriz of Fusly 1273, the year preceding that in which the revision of garden assessment was carried out	26,25,761	
Do. for Fusly 1276	25,88,029	
Difference or decrease		37,732
Amount of loss made up by the extension of cultivation		2,14,132

25. Adverting to Clause 5, of paragraph 4 of the Board's Circular Memorandum of the 14th August 1866, No. 187, I beg to state that the principal sources of Irrigation in the District are—

1*st.*—The Tadapully, Aracuncottah, and Calingaroyen channels, branching from the Bhowany river, in the Suttimungalum and Perundorai talooks.

2*nd.*—The channels branching from the Ambravutty river, in the Oodoomulpettah, Dharapoorum, and Caroor talooks.

3*rd.*—The channels branching from the Noyel, in the Coimbatore and Pulladum talooks, with the tanks under them, in which water is stored during the freshes.

26. A statement showing the Ayacut and cultivation under the above sources of irrigation, as well as under the channels and tanks of a less important character, together with the assessment and actual revenue, is appended.

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	Total Ayacut.		Deduct.						Remainder under cultivation.		
			Inam.		Government waste and Putcut waste remitted.		Total.				
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Actual revenue after deducting remissions.
	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	ACRES.	RS.	RS.
Channels branching from the Bhowany river	26,212	2,53,020	1,485	20,684	1,221	6,494	2,706	27,178	23,506	2,25,842	2,16,380
Do. from the Ambravutty river ...	22,701	1,74,122	2,724	23,084	545	2,712	3,269	25,796	19,432	1,48,326	1,40,048
Do. from the Noyel river	18,517	1,61,320	2,566	21,788	2,053	14,597	4,619	36,385	13,898	1,24,935	91,378
Do. from the Cavery river	5,407	41,538	1,155	8,178	147	787	1,302	8,965	4,105	32,573	32,458
Do. from the Aliyar river...........	4,506	21,715	265	1,285	52	514	317	1,799	4,189	19,916	19,681
Jungle streams......	7,181	29,828	218	1,198	1,700	5,917	1,918	7,115	5,263	22,713	18,344
Tanks.................	16,481	89,150	1,571	9,013	1,925	9,155	3,496	18,168	12,985	70,982	59,280
Total...	1,01,005	7,70,693	9,984	85,230	7,643	40,176	17,627	1,25,406	83,378	6,45,287	5,77,569

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27. The total Nunja ayacut of the District is Acres 1,01,005, assessed at Rupees 7,70,693; of which, deducting Inam and waste, namely, Acres 17,627, bearing an assessment of Rupees 1,25,406, the net area under cultivation, including waste charged against the ryots, is Acres 83,378, assessed at Rupees 6,45,287. Deducting from the latter sum Rupees 68,008, the remissions, as particularized below, and adding to the remainder the sum of Rupees 290, being second crop rent on one crop land, the actual revenue to Government is Rupees 5,77,569, as shown in the foregoing Statement. I take this opportunity of informing the Board that many of the tanks and channels in this District are in a state of great disrepair, and require a large outlay to put them in an efficient state of repair. The Budget provisions have during the past three years been very deficient as reported in the letters noted in the margin.

To Board, 6th August 1866, No. 200, paragraph 12.
To do., 31st October 1866, No. 283, paragraph 8.
To do., 31st do. 1867, „ 293.

	RS.
Remissions for Shavi...	3,656
Cowle remission...	293
Remission on Nunja lands cultivated with Punja or Garden produce from a deficiency of water in the sources of irrigation	24,685
Remission on two crop lands cultivated with one crop...	38,713
Reduction of assessment	661
Total...	68,008

28. An Abstract showing the number of ruined tanks made over to individuals up to the end of the Fusly is subjoined, as directed in Clause 5th of paragraph 4 of the Board's Memorandum, of the 14th August 1866, No. 787.

Talook.	Name and number of the tanks.		Ayacut extent.	Assessment as per Pymaish accounts.	Land applied for. At what rate per acre.	Land applied for. Extent.	Land applied for. Assessment.	Year in which the tanks were made over to the applicants.	Cultivation and Revenue for Fusly 1276. Extent.	Cultivation and Revenue for Fusly 1276. Assessment.	Add grass rent.	Total.
			ACS.	RS.	RS. A. P.	ACS.	RS.	FUSLIES	ACS	RS.	RS.	RS.
Coimbatore.	Moodoor...	1	Wet... 18	61	1 0 0	Wet ... 14	14	1273	14	14	...	14
Bhowany.	Chennumputty ...	1	Do.... 269	2,035	2 8 0	Do. ... 269	673	1275	...	...	...	...
Bhowany.	Areagoundanoor...	1	Do.... 78	233	2 8 0	Do. ... 74	185	1275	...	...	...	...
Bhowany.	Muttoor ...	1	Do.... 135	803	2 8 0	Do. ... 22	55	1276	22	55	...	55
Oodoomalpettah	Ramasamoodrum Tank, in Comaralingum village.	1	Punjah 1,884	1,158	2 8 0 0 9 10	Do. ... 400 Dry ... 995	1,000 612	1274 1274	1 31	3 19	210	232
		5	2,384	4,290	... ...	1,774	2,539	...	68	91	210	301

29. The Modoor tank is still incomplete, and the land under it was cultivated with a dry crop only; but the stipulated assessment being light, has been paid in full. In paragraph 25 of my Jummahbundy Report for Fusly 1275, I reported that the Chennumputty and Areagoundanoor tanks had been completed, but that they had received no water owing to the want of rain. Subsequently, however, the heavy rain which fell in the part of the District in which these tanks are situated, filled the jungle streams which supply them to such an extent, that they carried away the banks of the tanks which could therefore contain no water, and the lands under them having in consequence been left uncultivated, the assessment on them has been remitted. The tank at Mattoor was taken up in the Fusly under report. The ayacut area under it is acres 135, assessed at Rupees 803, of which 22 acres have been taken up by the applicants, who have agreed to pay Rupees 55 at 2½ Rupees per acre, and to restore the tank at their own cost. The work has been completed, and though the land has not been cultivated with Nunja produce, yet the full assessment on it has been paid according to stipulation. Of the remaining 113 acres, part is held by the Ryots on payment of Punja assessment, and part is useless for cultivation. The history of Ramasamoodrum tank, and the conditions on which it was made over to the applicants, have been so fully explained in the correspondence noted in the margin, that it is unnecessary to recapitulate them here. Of the 1,395 acres taken up by Durkastdars, only one acre was brought under wet cultivation during the year under report, while 31 acres have been cultivated with Punja produce. These portions have been charged with assessment at the respective rates agreed to by the parties concerned, and the rest of the land has been necessarily charged with grass tax under the circumstances detailed in the annexed Extract from a communication from the Sub-Collector Mr. McQuhae, dated 11th June 1867, No. 134.

Letter to Board, dated 23rd June 1863, No. 118, embodied in the Board's Proceedings, 16th September 1863, No. 5,878.
Jummahbundy Report for Fusly 1275, dated 8th October 1866, paragraph 25.

"Kristna Iyer of Canayoor, the writer "of the enclosed petition, seeks to obtain the remission "of Rupees 838-1-3, being the assessment due on Acres 1,363-10-2 out of the land placed in his "possession under the Proceedings of the Board of Revenue, dated 16th September 1863. The "petitioner pleads that the unfavourable character of the season has prevented him from bringing "this land into cultivation. According to the petitioner's agreement, the Punja assessment of "all the land placed in his possession should be paid from Fusly 1274. Remission was, however, "granted last year by the Collector, and as the land is not yet included in the Punja Ayacut, the "matter would seem to be still open for the Collector's consideration. The entire extent of land "placed in Kristna Iyer's possession is 1,433 acres. The extent now brought under dry cultivation "is Acres 68-5-2, and one acre has been brought under wet cultivation. As explained in paragraph "2 of the Sub-Collector's Memorandum, dated May 15th 1866 No. 75, the grass assessment of the "land left waste should be collected under any circumstances. The remission actually asked for "is, therefore, Rupees 628-9-0."

30. The result of the revision of assessment will now be noticed. The only item under this head which requires comment, is the reduction made under the orders marginally indicated on certain immemorial waste left uncultivated from over-assessment. The Board are aware from paragraph 28 of my Jummahbundy report for Fusly 1275 that out of an aggregate area of 78,152 acres affected by the revision, Acres 29,386 had been brought under cultivation up to the end of that year. A further extent of Acres 4,492 has been taken up during the year under review, thus making a total of 33,878 acres, assessed at Rupees 22,962. It is satisfactory to observe that the reduction made has been attended with such beneficial results as the extension of cultivation and the increase of revenue to Government, as will be seen from the following Memorandum. The remaining waste lands will, it is hoped, be gradually brought under cultivation.

Board's Proceedings, 17th June 1864, No. 3,724.
Do. 13th July 1864, No. 4,335.
Do. 10th May 1865, No. 2,379.

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	Dry.				Wet.				Total.			
	Extent.	Original assessment.	Deduct reduction.	Net assessment.	Extent.	Original assessment.	Deduct reduction.	Net assessment.	Extent.	Original assessment.	Deduct reduction.	Net assessment.
	Acres.	RS. A. P.	RS. A. P.	RS. A. P.	Acs.	RS. A. P.	RS. A. P.	RS. A. P.	Acres.	RS. A. P.	RS. A. P.	RS. A. P.
Total extent of waste land on which reduction was made—*vide* memorandum appended to paragraph 28 of the Jummahbundy report for Fusly 1275	78,048	84,273 6 1	24,812 9 2	59,460 12 11	104	758 0 9	331 14 4	426 2 5	78,152	85,031 6 10	25,144 7 6	59,886 15 4
Deduct waste to be taken up hereafter ...	44,180	50,602 7 9	14,067 13 5	36,534 10 4	94	692 11 11	302 10 8	390 1 3	44,274	51,295 3 8	14,370 8 1	36,924 11 7
Remainder, taken up to Fusly 1275...	29,378	30,173 1 9	9,509 6 2	20,663 11 7	8	55 6 2	22 9 10	32 12 4	29,386	30,228 7 11	9,532 0 0	20,696 7 11
Do. in Fusly 1276	4,490	3,497 12 7	1,235 5 7	2,262 7 0	2	9 14 8	6 9 10	3 4 10	4,492	3,507 11 3	1,241 15 5	2,265 11 10
Total immemorial waste brought under cultivation...	33,868	33,670 14 4	10,744 11 9	22,926 2 7	10	65 4 10	29 3 8	36 1 2	33,878	33,736 3 2	10,773 15 5	22,962 3 9

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31. XII. SUNDRY SOURCES, OF REVENUE.—The revenue from Sundry Sources amounts to Rupees 4,73,376, or Rupees 1,74,381 in excess of that of the past year, as exhibited in the abstract below:—

Paragraphs 31 and 32.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Abkarry	1,67,309	3,26,600	1,59,291	......
Miscellaneous	1,252	1,358	106	......
	1,68,561	3,27,958	1,59,397	......
Stamps	1,25,277	1,30,588	5,311	......
Miscellaneous	3,389	2,359	......	1,030
	1,28,666	1,32,947	4,281	......
Income-tax...	1,768	5	......	1,763
License-tax...	......	12,466	12,466	......
Grand total	2,98,995	4,73,376	1,74,381	......

32. The increase in the Abkarry Revenue, is the result of competition at the sale of the farms by public auction, at which one Vencatachelliah, Abkarry renter of Salem, took up the rent of the Coimbatore District for two years for the large annual payment of Rupees 3,26,600. Under the head "Stamp Revenue," there is a net increase of Rupees 4,281, due to the introduction of Act No. XXVI. of 1867, from May 1867. This increase would have been greater, had it not been for the adjournment of the Civil Courts up to the dates noted in the margin. The decrease under the head "Income-tax," does not require explanation. Any casual recoveries under this head are now credited to the head "XVIII. Miscellaneous," under the orders of the Accountant General, dated 4th July 1867. The License-tax is a new item of revenue introduced from 1st May 1867, under Act No. XXI. of 1867.

Coimbatore and Ootacamund Civil Courts, from 24th April 1867, to 24th June.
Munsiff's Courts, from do. do. for six weeks.

33. XIII. ABSTRACT SHOWING THE REVENUE FROM BOTH LAND AND SUNDRY SOURCES OF REVENUE, IN COMPARISON WITH THE PRECEDING YEAR.—The aggregate revenue of the District from both Land and Sundry Sources, amounts to Rupees 30,61,405, or Rupees 2,87,618 in excess of last year, as shown in the subjoined Abstract:—

Paragraph 33.

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	24,74,892	25,88,029	1,13,137	......
Sundry Sources...	2,98,995	4,73,376	1,74,381	......
Total	27,73,887	30,61,405	2,87,518	......

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34. XIV. REMARKS ON THE SEVOY JUMMAH AND INTEREST ACCOUNT.—The Land Revenue Sevoy Jummah has been already treated under the head "Land Revenue Miscellaneous," and on remarks are, therefore, necessary in this place. The variations in the Miscellaneous items under the other heads of revenue, will be found explained in the Memorandum forming an enclosure to Statement No. 5. The amount of interest recovered during the year amounts to Rupees 622-3-8, as shown below:—

Paragraph 34.

	RS.	A.	P.
On arrears of Land Revenue	350	3	3
On arrears of Abkarry Revenue	272	0	5
	622	3	8

35. XV. DEMAND, COLLECTION, AND BALANCE OF ALL SOURCES OF REVENUE.—Of the aggregate demand of Rupees 30,61,405, Rupees 29,44,029 were collecced during the Fusly, leaving a balance of Rupees 1,17,376 at the end of June 1867. Of this sum, Rupees 1,03,310 have since been recovered, which has reduced the balance on the 30th September 1867 to Rupees 14,066, for the realization of which the necessary steps have been taken. The following table shows the particulars of Collections, &c:—

Paragraph 35.

Items.		Demand for Fusly 1276.	Collections within the Fusly.	Balance on the 30th June 1867.	Subsequent collections up to 30th September 1867.	Balance still due.
		RS.	RS.	RS.	RS.	RS.
Land Revenue.	Poliput Peishcush...	27,691	27,562	129	129	......
	Shrotriem Jodi ...	3,418	2,715	703	703	......
	Ryotwar...	24,97,003	24,13,657	83,346	70,460	12,886
	Miscellaneous Items.	59,917	51,602	8,315	7,135	1,180
		25,56,920	24,65,259	91,661	77,595	14,066
		25,88,029	24,95,536	92,493	78,427	14,066
Abkarry Revenue		3,27,958	3,03,075	24,883	24,883	......
Stamp Revenue...		1,32,947	1,32,947	......	......	......
Income-tax...		5	5	......	......	......
License-tax...		12,466	12,466	......	......	......
Grand Total		30,61,405	29,44,029	1,17,376	1,03,310	14,066

36. XVI. DEMAND, COLLECTION, AND BALANCE OF ARREARS.—At the commencement of the year, the arrears amounted to Rupees 73,819, of which Rupees 66,942 were collected within the Fusly, and Rupees 1,174 were remitted, making in all Rupees 68,116. The balance left uncol-

Paragraph 36.

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lected was Rupees 5,703, of which Rupees 252 have since been recovered, and the amount outstanding on the 30th September 1867 is Rupees 5,451, as shown in the annexed table:—

Items.	Arrears at the commencement of Fusly 1276.	COLLECTIONS, &c., WITHIN THE FUSLY.			Balance on the 30th June 1867.	Subsequent collections.	Balance on the 30th September 1867.
		Collections.	Remissions.	Total.			
	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Land Revenue. Shrotriem Jodi...	113	113	...	113	...	...	...
Ryotwar	61,961	57,408	577	57,985	3,976	119	3,857
Miscellaneous items... ...	6,369	4,409	233	4,642	1,727	133	1,594
	68,330	61,817	810	62,627	5,703	252	5,451
	68,443	61,930	810	62,740	5,703	252	5,451
Abkarry	5,376	5,012	364	5,376	...	...	...
Grand Total...	73,819	66,942	1,174	68,116	5,703	252	5,451

37. XVII. COMPARATIVE ABSTRACT OF COLLECTIONS WITH REASONS FOR THE FLUCTUATIONS.—

Paragraphs 37 and 38.

As directed in paragraph 9 of the Board's Memorandum, dated 14th August 1866, No. 787, a comparative abstract of collections is appended in the prescribed form :—

Items.	LAST FUSLY.			PRESENT FUSLY.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Zemindary ...	210	27,691	27,901	...	27,562	27,562	...	339
Shrotriem Jodi, &c...	...	3,305	3,305	113	2,715	2,828	...	477
Ryotwar	1,03,696	22,84,278	23,87,974	57,409	24,13,657	24,71,066	83,092	...
Miscellaneous ...	9,358	93,908	1,03,266	4,409	51,602	56,011	...	47,255
Total...	1,13,264	24,09,182	25,22,446	61,931	24,95,536	25,57,467	35,021	...
Abkarry	15,529	1,63,185	1,78,714	5,012	3,03,075	3,08,087	1,29.373	...
Stamps	...	1,28,666	1,28,666	...	1,32,947	1,32,947	4,281	...
Income-tax ...	4,241	1,768	6,009	...	5	5	...	6,004
License-tax ...	...	...	...	...	12,466	12,466	12,466	...
Grand Total...	1,33,034	27,02,801	28,35,835	66,943	29,44,029	30,10,972	1,75,137	...

38. Notwithstanding the reduced amount of arrears outstanding at the commencement of the Fusly, the collections during the year show a large increase of Rupees 1,75,137, which is chiefly due to the increased demand under the heads of Land, Abkarry, and Stamp Revenue, under the circumstances already explained.

39. XVIII. DEMAND, COLLECTION, AND BALANCE OF LAND REVENUE OF THE NEILGHERRY TALOOK.—

Paragraphs 39 and 40.

As directed in the Board's Proceedings of the 17th June 1861, No. 3,140, and in paragraph 15 of their Proceedings of the 15th June 1865, No. 3,289, a Statement showing the Demand, Collection, and Balance of the Neilgherry talook is annexed. The aggregate demand of Revenue for Fusly 1276 amounts to Rupees 28,907, against Rupees 39,188 in the preceding year.

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The decrease (Rupees 10,281) is due to the fact that a large amount realized by the sale of lands under the Waste Land Rules, and held in deposit, was carried to the credit of Government in Fusly 1275 under the head "Land Revenue Miscellaneous," in conformity with the instructions of the Accountant General, which was not the case in the year under report:—

Items.	Demand for Fusly 1276.	Collections within the Fusly.	Balance.	Subsequent collections up to the 30th Sept. 1867.	Balance.
LAND REVENUE.					
Ryotwar.					
Lands held by Burghers and other Hill Tribes	16,895	16,361	534	499	35
Do. held by Europeans, East Indians, &c., for Coffee plantations and other agricultural purposes	7,756	...	7,756	3,834	3,922
Total...	24,651	16,361	8,290	4,333	3,957
Miscellaneous.					
Quit-rent on house properties... ...	4,233	243	3,990	3,341	649
Other items	23	9	14	14	...
Total...	4,256	252	4,004	3,355	649
Grand Total...	28,907	16,613	12,294	7,688	4,606

40. Of the total demand of Rupees 28,907, Rupees 16,613 were collected within the Fusly, and Rupees 7,688 subsequently, leaving a balance of Rupees 4,606 at the end of September 1867. This balance chiefly consists of the assessment and quitrent due on Coffee plantations and house properties held by Europeans and East Indians. The Special Assistant Collector has been requested to take the necessary steps for the speedy collection of the balance, and to put the provisions of Act No. II. of 1864 in force in cases of default.

Paragraphs 41 and 42.

41. XIX. RECOMMENDATION IN REGARD TO THE IRRECOVERABLE ARREARS.—The aggregate amount of arrears outstanding is Rupees 5,451, of which Rupees 2,339 are recoverable, Rupees 1,587 are doubtful, and Rupees 1,525 are irrecoverable, and should be written off the accounts. The amount recommended for remission consists of Land Revenue, Ryotwar, and Miscellaneous, as per particulars shown in the following table:—

	Recommended for remission in the Settlement Report of Fusly 1275.	Now recommended for remission.	Total irrecoverable arrears to be written off the accounts.
	RS.	RS.	RS.
Due from deceased Ryots	20	27	47
Do. from absconded do.	55	133	188
Do. from pauper do.	305	835	1,140
Other causes	12	138	150
Total...	392	1,133	1,525

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42. As no sanction has yet been received for the sum of Rupees 392, recommended for remission in paragraph 40 of my Settlement Report for Fusly 1275, that sum is again included in the present recommendation. In the first three cases indicated in the foregoing table, the property of the defaulters was disposed of under the provisions of Act No. II. of 1864, and it is the balance, for the recovery of which there are no mean available, that is now recommended for remission. The sum of Rupees 138, enumerated under the head "Other Causes," comprises the following items:—

	RS.	A.	P.
Erroneous charge by the Curnum of the village of Chennasamoodrum, in Perindoray talook, of Nunja assessment on certain Punja land, under a wrong impression that it was converted into wet cultivation in Fusly 1275	31	3	9
Assessment on a piece of land for which a Putta was issued in the name of Lieutenant Bennett, Deputy Conservator of Forest, at Annamallay in Fusly 1275, but which was subsequently handed over by him to the Forest Department	12	3	1
Erroneous double charge of quit-rent on a certain Inam land in Pulladum talook in Fusly 1275...	3	0	4
Assessment for Fusly 1275 on a piece of Inam land in Pulladum talook, which was first resumed, and subsequently made over to the Inamdar as Inam, under the orders of the Commissioner	6	9	9
Assessment for Fusly 1275 on several pieces of Inam land in Pulladum talook brought under temporary attachment, but subsequently released under the orders of the Inam Commissioner ...	50	3	3
Double charge of assessment by the Village Curnum on certain pieces of land held by Europeans on the Neilgherry Hills, while the same had been included in the English Quit-rent Register kept in the Collector's office	34	6	3
	137	10	5

43. XX. Irrecoverable arrears struck off the accounts.—The irrecoverable arrears struck off the accounts during the year under review, amount to Rupees 1,173, as particularized below:—

Paragraph 43.

	RS.	A.	P.
As per sanction of Government, dated 23rd August 1866, No. 2,197, communicated in the Board's Proceedings of the 31st October 1866, No. 7,880, Land Revenue Ryotwar	252	10	4
Do. do. Land Revenue Miscellaneous	232	9	0
As per sanction of the Board of Revenue, dated 21st August 1866, No. 5,956, Land Revenue Ryotwar	323	15	11
As per do. do. dated 14th August 1866, No. 5,678, Abkarry Revenue	364	0	0
	1,173	3	3

44. XXI. Extent to which coercive process was employed.—The number of cases in which processes were issued for the recovery of arrears was 199, and the amount of revenue affected was Rupees 1,011. The estimated value of land and personal property attached was Rupees 462, and the amount actually realized by their sale was Rupees 337. The talookwar particulars are given in enclosure A. in Statement No. 8.

Paragraph 44.

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45. XXII. CHARGES.—The subjoined table shows the details of the charges of the Revenue Department, Survey and Settlement Department excepted:—

Paragraphs 45 to 54.

Items.	Last Fusly.	Present Fusly.	Increase.	Decrease.
Land Revenue.	RS.	RS.	RS.	RS.
Refunds of Revenue	182	23	...	159
Salaries and Expenses.				
Collector's Salaries	64,590	75,557	10,967	...
Tent and House rent allowance...	7,026	8,139	1,113	...
Huzoor and Talook Establishments...	1,02,175	1,08,235	6,060	...
Sawderwarid	3,450	2,275	...	1,175
Medical Charges	2,855	2,437	...	418
Contingencies	504	338	...	166
Miscellaneous	7,282	7,915	633	...
Total....	1,87,882	2,04,896	17,014	...
Abkarry Charges	384	268	...	116
Stamp do.	5,916	6,196	280	...
License-tax do.	...	35	35	...
Total...	1,94,364	2,11,418	17,054	...

46. The decrease under the head "Refunds of Revenue," requires no explanation.

47. The increase under the head "Collector's salaries," arises chiefly from the following facts:—

I. One of the two additional Assistant Collectors attached to the District, drew his salary for a longer period than in Fusly 1275.

II. The salary of Mr. MacGregor as Sub-Collector of Tinnevelly, was paid from this Treasury for the three months during which he was employed as Acting Collector of Coimbatore.

III. The salary of Mr. H. S. Thomas as Sub-Collector of Salem, was likewise paid from this Treasury for the three months during which he was employed as Acting Civil and Session Judge of Ootacamund.

IV. The pay of the Honourable Shaw Stewart as Collector of North Canara, and that of Mr. Chamberlain, Assistant Collector of Malabar, was drawn from this Treasury for one and two months, respectively, while residing on the Neilgherry Hills on leave.

48. For the reasons above set forth, the tent and house rent allowance also shows an increase of Rupees 1,113.

49. The increase under the head of Huzoor and Talook establishments is due to the fact that the increased rates of salary to certain servants, and the pay of certain additional servants newly appointed under the sanctions indicated in the margin, were disbursed only for a broken period of the year in Fusly 1275; while in Fusly 1276 they were paid for a full year.

Government Orders, 10th November 1864, No. 2,059, and 4th April 1865, No. 726.

50. The decrease under the head "Saderwarid," is accounted for by the restriction put on the purchase of lamp oil for office use.

51. The decrease observable under the heads Medical Charges and Contingencies, as well as under Abkarry Charges, does not call for any particular remark.

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52. The increase under the head "Miscellaneous," is chiefly attributable to the purchase of service postage stamps for public correspondence, to the repair of pandals of Revenue Cutcherries, and to the payment made for periodical service telegrams sent to the Board of Revenue on the state of the season and rates of prices of grain during the unusual drought which prevailed for a portion of the Fusly year under report.

53. The Stamp charges show an increase of Rupees 280, owing chiefly to the refunds of Stamp Revenue under Section 26, Act No. X. of 1862, being larger than in Fusly 1275.

54. The sum of Rupees 35 under "License-tax," consists of the refunds made under the provisions of Act No. XXI. of 1867.

55. XXIII. Examination of Village and Talook Accounts.—The Huzoor Treasury accounts have been occasionally examined. They are kept in a systematic form under the superintendence of the experienced Deputy Collector, B. Cooppa Row, and the several periodical returns due to the Accountant General and Board of Revenue are despatched punctually on the prescribed dates. The Village and Talook Accounts of Bhowany and Perindoray talooks have been carefully scrutinized by my Serishtadar, and those of the Neilgherry talook by myself. In the other talooks the officers who made the settlement examined the accounts. Many of the Talook returns are now furnished by the Tahsildars on printed forms supplied to them from the Huzoor. The Village accounts are also greatly improved.

Paragraph 55.

56. XXIV. Brief reference to the Register of land acquired by Public Servants.—The following abstract shows the transactions connected with the acquisition of land by public servants :—

Paragraphs 56 and 57.

	Huzoor Servants.					Talook Servants.					Total.				
	No.	Acres.	Assessment.			No.	Acres.	Assessment.			No.	Acres.	Assessment.		
			RS.	A.	P.			RS.	A.	P.			RS.	A.	P.
Lands relinquished.															
In this District.	10	136	377	5	2	27	269	767	4	9	37	405	1,144	9	11
In other Districts.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total...	10	136	377	5	2	27	269	767	4	9	37	405	1,144	9	11
Lands newly acquired.															
In this District.	8	199	393	11	2	35	974	2,286	5	1	43	1,173	2,680	0	3
In other Districts.	...	...	...	...	...	3	97	404	14	4	3	97	404	14	4
Total...	8	199	393	11	2	38	1,071	2,691	3	5	46	1,270	3,084	14	7

57. The rules prescribed in the Board's Standing Circular of the 13th October 1862, No. 6,843, are duly attended to, and no cases of their violation have taken place.

58. XXV. Sub-Collector's Report.—The report of the Acting Sub-Collector, Mr. Crole, on the Settlement of the talooks forming his division, is submitted herewith.

Paragraph 58.

59. XXVI. Remarks on the conduct of Subordinate Officers.—I am well satisfied with the assistance rendered by all the Europeans, Covenanted and Uncovenanted. The Treasury Deputy Collector, Cooppa Row, has conducted his duties with his usual care and industry. The Head Serishtadar, Naraina Row, has always afforded me the advantage of his experience and advice, and the Head Clerk Vencatasiah has aided me with that intelligence, ability, and industry,

Paragraph 59.

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which has called forth the commendation of all the gentlemen under whom he has served. As a rule, the Tahsildars have given satisfaction. The conduct of one or two of the Deputy Tahsildars has not been quite regular.

Paragraph 60.

60. XXVII. Working of the Rules for the sale of Government lands on the Neilgaerry Hills.—Under the rules passed by the Governor in Council on the 6th March 1863, No. 478A, forty-six lots of Government waste land were sold during the year under report. Their estimated area is Acres 958, and the aggregate amount for which they were knocked down is Rupees 6,042. The sums recovered on account of these sales were held in deposit pending the settlement of accounts connected with cost of survey and demarcation, and will be transferred to their appropriate heads shortly.

Paragraph 61.

61. XXVIII.—Working of the rules for the sale of unassessed waste lands.—No lands were applied for or sold during the Fusly under the rules sanctioned by Government under date the 5th March 1863, No. 476.

Paragraphs 62 to 76.

62. XXIX. Quinquennial Returns.—As directed in the Board's Circular Memorandum of the 1st November 1866, No. 1,097, I beg to forward six Quinquennial Statements in the prescribed forms and to offer certain observations regarding the variations between the present Returns and those of Fusly 1271.

63. *A Statement showing the number of villages and hamlets.*—The subjoined Abstract shows the results of the Fusly under report as compared with those of Fusly 1271:—

		Fusly 1271.	Fusly 1276.			Increase.
			Inhabited.	Uninhabited	Total.	
Extent in square miles		8,417	....	....	8,470	53
Acres according to the Village Ayacut Accounts		42,45,236	....	....	42,58,596	13,360
Summut Maganums		164	....	....	164	...
Ryotwar..............	Villages ...	1,534	1,281	253	1,534	...
	Hamlets ...	4,884	4,880	970	5,850	966
Shrotriem and Inams	Villages...	10	9	1	10	...
	Hamlets...	11	11	6	17	6
Mootahs and Polliems attached to Talooks.	Villages...	50	45	5	50	0
	Hamlets...	113	113	14	127	14
Total..................	Villages ...	1,594	1,335	259	1,594	...
	Hamlets ...	5,008	5,004	990	5,994	986

64. In the area of the District, an increase of fifty-three square miles is observable. This increase is in the Neilgherry talook. The area of this talook according to the accounts rendered to Mr. Pelly as taken from the Map of the District, was 426 miles, but according to the village Ayacut account, it amounts to 3,06,315 acres, including the Koondah village transferred from Malabar to Coimbatore under orders of Government, dated 16th March 1860, No. 396. The above acreage being converted into square miles, gives an area of 479 miles, which extent is accordingly shown in the present return. The

	RS.
As per entry in Column 3 of Statement No. 15, for Fusly 1271...	2,98,635
Subsequent addition	7,680
	3,06,315

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correct area of the Neilgherry talook will, however, have to be ascertained hereafter on actual survey by professional Officers. In the ayacut area of the whole District, as per village accounts, there is an increase of 13,360 acres. This increase is due to the fact that certain unsurveyed jungle lands since reclaimed and brought under cultivation, have been included in the present Ayacut. The total number of villages belonging to the District, as shown in the Quinquennial Statement A., is the same as in Fusly 1271, namely, 1,594; but the details in regard to the numbers "Inhabited and Uninhabited," will not be found to correspond with the entries in the abstract appended to paragraph 5 of this report. The difference is owing to the fact that in the latter abstract, villages yielding revenue to Government are classed as "Cultivated," and those yielding no revenue are entered as "Deserted." All deserted hamlets have hitherto been omitted from the accounts submitted to the Board, but according to the present form of the Return, hamlets once inhabited, but now deserted, are all shown under the head "Uninhabited."

65. *B. Statement showing the Circar Ayacut and Cultivation.*—A comparison between the Circar Ayacuts of Fuslies 1271 and 1276 shows an increase of 39,565 acres in favour of the latter year. This arises from the fact that certain Porumboke lands, as well as unsurveyed jungle lands, have been taken up by the ryots during the last five years, and included in the Ayacut. Certain Inam lands resumed by Government are also included in the above increase. The assessment of the Circar Ayacut exhibits a decrease of Rupees 5,80,205. The cause of this is that all reductions have been expunged from the accounts, as communicated in the reports noted in the margin.* Under the head Inam Ayacut there is a decrease of 992 acres, bearing an assessment of Rupees 1,817. Certain Inam lands having been resumed and included in the Government assets according to the decision of the Inam Commissioner, accounts for this decrease. In the printed form of the Return furnished by the Board, no column is provided to show the area of the gardens still standing in the accounts under the head "Inams." Consequently this return is submitted in manuscript with the necessary columns.

	Extent. Acres.	Assessment. RS.
Fusly 1271	30,17,724	36,82,717
Fusly 1276...	30,57,289	31,02,512
Increase...	39,565	...
Decrease	...	5,80,205

	Extent. Acres.	Assessment. RS.
Fusly 1271...	3,06,693	3,62,550
Fusly 1276...	3,05,701	3,60,733
Decrease	992	1,817

*Jummahbundy Report for Fusly 1272, paragraphs 50 and 51, dated 31st October 1863.
Do. of Fusly 1273, paragraphs 26 and 33, dated 31st October 1864.
Do. of Fusly 1274 paragraph 29, dated 13th November 1865.
Do. of Fusly 1275, paragraph 18, dated 8th October 1866.

66. *C. Statement showing the different sources of irrigation.*—The following abstract exhibits the number of sources of irrigation in the District, as compared with the Fusly 1271:—

Sources of irrigation.			Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
			In Repair.	Out of Repair.	In Repair.	Out of Repair.	In Repair.	Out of Repair.	In Repair.	Out of Repair.
Tanks ...		Government ...	152	104	151	92	...	...	1	12
		Private	14	33	14	34	...	1	...	...
		Dasabandam ...	4	...	4	...	...	...	...	...
River Channels.		Government ...	93	19	93	19	...	...	...	...
		Private	4	1	5	1	1	...	...	...
Spring Channels.		Government ...	89	13	89	13	...	...	...	...
		Private	56	2	56	2	...	...	...	...
Anicuts ...		Government ...	92	35	92	35	...	...	...	...
		Private	31	7	31	7	...	...	...	...
Wells	Old.	Government	11	...	11	...	...	...	...	...
		Private ...	38,380	8,682	38,900	8,344	520	...	...	338
	New	Government	...	...	...	...	...	...	...	...
		Private ...	4,664	...	5,483	113	819	113	...	...

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67. The number of Government tanks in repair amounts to 151, against 152 in Fusly 1271. The difference arises from a tank in Yellagramum village, in Dharapoorum talook, having fallen into decay, and became quite useless as an irrigation work. It has been transferred to the head "Out of repair," and the Nunja lands under it have been classed as Punja under the orders noted in the margin. The number of tanks out of repair also shows a decrease of 12. This is due to the fact that 13 ruined tanks in Bhowany talook have become so much deteriorated that they can no longer be classed under the head of Tanks. They have, therefore, been struck off the accounts, and the lands under them have been carried to the Punja Ayacut. Deducting from the number so struck off, the one tank transferred from the head "In repair" to that "Out of repair," the net decrease is 12, as above shown. In Fusly 1271, the number of private tanks amounted to 14, of which one in Perindoray talook has since been transferred to the head "Out of repair," leaving 13 in good condition. A new tank has been constructed by one Krishnama Naicken of Cottamungalum, in Oodoomulpettah talook, making a total of 14 as before. The transfer of the one tank in Perindoray talook to the head "Out of repair" accounts for the increase observable under the latter head.

Board's Circular, dated 4th September 1863, No. 5,534.

68. Under the head "River Channels," there is an increase of one. This is attributable to the construction of a channel by the above named Krishnama Naiken for the purpose of conveying a supply of water from a river to the tank newly erected by him.

69. Under the head "Old wells in repair," there is an increase of 520, accounted for as follows:—

Wells out of repair since put in order, and transferred to the head "In repair"	338
Number of wells not included in the previous Return, but now brought to account	182
	520

70. The fluctuations under the head "New wells" are explained below:—

New wells in repair, as they stood in Fusly 1271	4,664
Deduct wells transferred to the head "Out of repair"...	113
	4,551
Add wells since constructed	932
	5,483
Increase above Fusly 1271	819

It will appear that the result of the liberal policy of Government in sanctioning the exemption from additional taxation of improvements effected from private capital, has been the construction of no less than 5,483 wells, which represent the investment of capital amounting to Rs. 8,22,450, at the very low average rate of Rupees 150 for each well.

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71. *D. Statement showing the houses and population.*—Subjoined is a Comparative abstract of the number of houses and amount of population:—

		Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Houses ...	Storied and Terraced.	758	1,245	487	......
	Tiled..............	44,126	56,912	12,786	......
	Thatched	307,972	341,941	33,969	......
		352,856	400,098	47,242	......
Population.					
Hindoos ...	Adults	738,262	838,244	99,982	......
	Children...............	442,260	526,947	84,687	......
		1,180,522	1,365,191	184,669	......
Mussulmen ...	Adults	14,958	16,744	1,786	......
	Children...............	10,109	11,345	1,236	......
		25,067	28,089	3,022	......
Christians ...	Adults	5,988	Europeans. 1,652 Natives. 7,854	3,518	......
	Children...............	4,343	Europeans. 1,173 Natives. 4,870	1,700	......
	Total...	10,331	15,549	5,218	......
Grand total...	Adults...	759.208	864,494	105,286	......
	Children...............	456,712	544,335	87,623	......
	Total......	1,215,920	1,408,829	192,909	......
Agricultural..............................		799,419	864,212	64,793	......
Non-Agricultural......................		416,501	544,617	128,116	......
	Total......	1,215,920	1,408,829	192,909	......
Male......................................		619,425	714,387	94,962	......
Female....................................		596,495	694,442	97,947	......
	Total......	1,215,920	1,408,829	192,909	......

72. As directed in the Board's Circular Memorandum of the 1st November 1866, No. 1,097, the necessary arrangements were made to ensure the census being taken correctly in all parts of the country on the 1st March 1867, on which date it was accordingly taken. The Cultivation Inspectors were ordered to assist the Curnums in ascertaining the amount of population as accurately as possible within their respective ranges, and the correctness of the returns prepared by the Curnums was tested by the Tahsildars and Talook Serishtadars in certain important localities. The only Military Cantonment in the District is Wellington, and the census of the Soldiers and residents in it was taken by the Officer Commanding that station, as directed in the Government Order of the 27th February 1867, No. 484, communicated in the Board's Proceedings of the 8th March 1867, No. 1,438. This census is included in the General Return now submitted. The number of prisoners confined in the several Jails in the District is also included in the general census, the

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necessary information on this head having been obtained from the Superintendents of Jails. It will appear that the increase of population during the past five years amounts to 192,909 persons. There is a proportionate increase in the number of houses also. These results indicate that the District is advancing in importance and prosperity.

73. *E. Statement showing the number of Ryots' Puttahs, &c.*—The information contained in this Statement is given in a concise form in the table below, in which a comparison between Fuslies 1271 and 1276 is made:—

		Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryots	Mirassidars	218,840	303,051	84,211	...
	Poyacaries or under-servants ...	130,920	149,747	18,827	...
	Total	349,760	452,798	103,038	...
Puttas......	Single	145,686	127,784	...	17,902
	Joint	86,577	101,063	14,486	...
	Total	232,263	228,847	...	3,416
Cattle......	Ploughs	126,414	150,039	23,625	...
	Tilling Cattle	296,809	323,499	26,690	...
	Cows	214,583	224,126	9,543	...
	She Buffaloes	55,167	56,442	1,275	...
	Sheep	666,442	696,956	30,514	...

74. In the number of Ryots, there is an increase of 103,038 persons, while the number of Puttas shows a decrease of 3,416. This decrease is chiefly due to the issue in many instances of a single Putta for several pieces of land owned by one and the same individual, for which he before held separate Puttas, and to the inclusion in the "Ain Puttas" of such portion of the Paravapilloovary or grazing lands held on Miscellaneous Puttas, as was brought under cultivation. With the extension of cultivation, the number of ploughs has increased, the excess being 23,625 as compared with Fusly 1271. The number of cattle is also in advance, as enumerated in the foregoing table. Their increase would have been greater, had it not been for the loss by murrain during the past three years. For the reasons given in paragraph 4 of my letter of the 22nd December 1862, No. 270, the number of Puttas shown in Statement E. will not correspond with the number entered in Return F.

75. *F. Statement showing the Rent Roll.*—This Return embraces the Puttas issued for Land Revenue proper, and the assessment exhibited in Columns 3 and 5 is the settled Beriz payable by the Ryots on their land after deducting remissions, and will be found to correspond with the Beriz of Ryotwar Settlement in Statement No. 3, as ruled in paragraph 17 of the Board's Circular of the 16th July 1858. The variations between the last and present Returns are shown below:—

			Fusly 1271.	Fusly 1276.	Difference.	
					Increase.	Decrease.
Single......	Puttas	No.	118,984	116,985	...	1,999
	Assessment	Rs.	10,77,270	12,33,738	1,56,468	...
Joint	Puttas	No.	78,010	98,140	20,130	...
	Assessment	Rs.	10,39,472	12,63,265	2,23,793	...
Total	Puttas	No.	196,994	215,125	18,131	...
	Assessment	Rs.	21,16,742	24,97,003	380,261	..

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76. The number of single Puttas exhibits a decrease of 1,999, while the Joint Puttas are in excess of Fusly 1271 by 20,130. The decrease in the first case has taken place, because some of the Ryots who held single Puttas have now become Joint Puttahdars. In the second case, the increase is accounted for by the fact that many Ryots have newly taken up lands on Joint Puttas. The settled Land Revenue is in advance of that of Fusly 1271 by Rupees 3,80,261. On the whole, cultivation has extended and the revenue increased, and it is hoped that with the return of good seasons, the condition of the District will steadily improve to the advantage of the Ryots and Government.

77. XXX. Road Cess under Act No. III. of 1866.—Under the Orders of Government, dated 13th December 1866, No. 3,358, the Road Cess Act (Madras Act No. III. of 1866) was introduced into this District from the 1st January 1867. On receipt of the orders in question, detailed instructions were issued to the Tahsildars as to the mode of bringing the provisions of the Act into operation, and the necessary notices were duly published in the District Gazette. As directed in the Board's Proceedings of the 12th December 1866, No. 8,795, the Cess was calculated for the whole year at the full rate permitted by the Act, namely, 6 Pies per Rupee, but the portion which became actually due after the 1st January 1867, according to the instalments by which the assessment fell due in the District, was taken as the demand for Fusly 1276. The cess which was formerly in force in the District at a reduced rate on lands on which a reduction of assessment was made, has been now superseded by the general imposition of the cess under Act No. III. of 1866, but such portion of the former tax as was due up to the end of December 1866, according to the instalments by which the land assessment was payable, was taken to account in addition to the new cess. In most cases the new cess was charged on the fixed assessment of the land, while in others it was charged on the net demand as fixed at the annual settlement, as ruled in the Board's Proceedings of the 26th March 1867, No. 1,892. The aggregate demand of the cess, inclusive of the small amount of the old cess at the reduced rate, is Rupees 72,028, the whole of which is on the Ryotwary lands alone. The following is a Memorandum of the Demand, Collection, and Balance of this item :—

Paragraphs 77 and 78.

	Arrears of the old Cess.	Current new Cess.	Total.
	RS.	RS.	RS.
Demand	1,219	72,028	73,247
Collection within the Fusly	1,217	51,145	52,362
Balance on the 30th June 1867	2	20,883	20,885
Subsequent collection up to 30th September 1867	2	19,312	19,314
Balance	...	1,571	1,571

78. The collections have been carried to the credit of District Road Fund under Local Funds, and are being utilized for the repair and improvement of the roads, &c., according to sanctions granted on the Local Fund Budgets. The demand of the Road Cess above shown does not include the amount payable by the Inamdars. By a Notice, dated 18th January 1867, they were allowed six months' time to furnish Returns containing information in regard to the rent value of their lands as ruled by Sections 6 and 7 of the Act. The returns of many of the Inamdars have been

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lately received and examined in my office, and on receipt of the Board's sanction for the average prices of grain shown in the Table submitted to the Board with my letter of the 21st October 1867, No. 288, the amount of cess on Inam lands will be settled and collected.

COIMBATORE, 5th November 1867.

(Signed) P. GRANT, Collector.

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SUB-COLLECTORATE.

1. I have the honour to submit the Jummahbundy Report for Fusly 1276, together with the prescribed Statements.

2. The Settlement was made by Mr. McQuhae in the places mentioned below:—

Talooks.	Places.
Caroor	Caroor.
Dharapooram	Dharapuram and Kongiem.
Oodoomalpettah	Oodoomalpettah.

3. The number of villages and hamlets remain as last year.

4. The number of Puttas distributed is shown in Statement No. 1, from which it will appear that 11,004 Puttas were issued, namely, entirely new Puttas 1,278, and Puttas containing alterations in consequence of relinquishment and transfer of lands, &c., 9,726, while 42,154 Puttas remain unaltered. The amount of Road Cess charged on lands held under the said 11,004 Puttas were inserted in the same below the items of Land Revenue. But in the case of the 42,154 Puttas which underwent no change, separate Puttas were issued for the amount of Road Cess.

5. The following table shows the rainfall in the Kasbah station of each talook:—

Months.	Dharapooram.		Caroor.		Oodoomalpettah.	
	Inches.	Decimals.	Inches.	Decimals.	Inches.	Decimals.
April 1866... ...	0	45	0	25	1	85
May ,, ...	1	42	4	18	2	60
June ,, ...	......	......	1	31	2	46
July ,, ...	......	......	0	46	0	8
August ,, ...	......	......	1	65	......	......
September ,, ...	1	65	0	76	......	......
October ,, ...	6	7	4	89	4	57
November ,, ...	2	85	1	55	2	54
December ,, ...	3	45	3	35	6	25
January 1867... ..	......	......	......	......	......	......
February ,, ...	......	......	......	......	......	......
March ,, ...	......	......	......	......	0	10
	15	89	18	40	20	45

6. During the first half of the Fusly the rain was insufficient for agricultural purposes in the three talooks, and therefore ryots were obliged to leave a large quantity of their dry land uncultivated. But the second crop, the cultivation of which was commenced in September, was favourable, three-fourths of the usual produce having been realized. The garden lands yielded good returns.

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Under the irrigation of the Cauvery, a full Nunja crop was realized. In the river Ambravaty, there were regular freshes from September, and the Nunja lands in Oodoomalpettah, Dharapooram, and part of Caroor, yielded a full return; but at the lower end of the irrigation in Caroor talook the crops suffered, a few fields having yielded a half crop, while a majority of fields entirely withered, and some fields were left unploughed owing to want of water. The tank in the village of Cattanganny, in Dharapooram talook, received a small supply of water from the Noyel from October to December. But the lands which were first cultivated yielded a fair return, while the crops on the rest cultivated at a later period entirely withered between February and March for want of a further supply of water. The four rainfed tanks in the village of Upadamungalum and Vellianay, in Caroor talook, received a small supply of water this year, and the lands under them were cultivated with Paddy and Cholum where there are wells, and with dry crops where there are none. The tanks in the village of Boodinuthum, in Oodoomalpettah talook, were partially filled between October and January, and cultivation under them commenced; but owing to there being no rain after January, the crops withered in all those fields which had not wells. Some fields were also left waste. In the lands where there are wells full crops of Paddy, Sugarcane, and Cholum were raised by water obtained partly from the tanks and partly from the wells.

7. The sanitary condition of the Sub-Division was tolerably good. The number of deaths from Cholera which have been recorded are shown below:—

Talooks.	Last Fusly.	Present Fusly.
Caroor ...	335	402
Dharapooram ...	367	843
Oodoomalpettah ...	478	830
	1,180	2,075
	Increase...	895

The apparent increase may in part be due to the deaths of those who perished from famine, having been attributed to Cholera by the village authorities.

8. Cattle disease prevailed in the three talooks, and 15,078 animals are said to have died of it.

Talooks.	Cows, Buffaloes, and Bullocks,	Sheep.	Total.
Caroor ...	3,321	3,514	6,835
Dharapooram ...	1,433	2,627	4,060
Oodoomalpettah ...	982	3,201	4,183
Total ...	5,736	9,342	15,078
Last Fusly ...	5,583	9,132	14,715
		Increase	363

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9. The following Comparative Statement exhibits the average prices of the different kinds of grain:—

Grains.	Fusly 1275.	Fusly 1276.	Comparison. Increase.	Comparison. Decrease.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Paddy	262 1 5	331 0 11	68 15 6	... ...
Cholum...	324 14 0	421 12 9	96 14 9	... ...
Cumboo	269 4 2	315 15 7	46 11 5	... ...
Raggy	273 15 0	323 11 4	49 12 4	... ...
Horse-gram	314 14 7	431 14 5	116 15 10	... ...

These high prices are owing to failure of rain in this, as well as in the adjoining Districts.

10. The Ryots' holdings and cultivation are shown in Statement No. 3 and its Enclosure A, from which it will appear that in the Ryots' holdings there is a net increase of 5,402 acres, bearing an increased assessment of Rupees 1,228-0-7, as compared with last Fusly as particularized below:—

Fuslies.	Acres.	Assessment.
		RS. A. P.
1275	7,53,610	7,79,489 6 8
1276	7,59,012	7,80,717 7 3
Net Increase	5,402	1,228 0 7

11. Item No. 5 in the above Enclosure A. exhibits lands granted under the sanction of Government, dated 19th June 1866, as Inam, in lieu of those taken up for Railway purposes. Garden lands irrigated from channels by means of picottahs were transferred to Nunja Ayacut with garden assessment in Fusly 1274, under Government Order, dated 7th February 1865, No. 246. These lands are now transferred to the Punja Ayacut with appropriate (Punja) assessment with water tax, under Board's Proceedings, dated 10th July 1866, No. 4,703. This constitutes item No. 7. Garden lands irrigated from rivers by means of mechanical contrivances were transferred to the first class Punja of each village in Fusly 1274; but these lands were, under the above Board's order, charged with appropriate Punja assessment with an additional water-tax. The result of this was the reduction of assessment shown in item No. 8. The other items are of usual occurrence, and need no remark. Item No. 5 under the head "Lands taken up," exhibits lands incorporated with Government lands owing to the non-attendance of Inamdars. A piece of Punja land which was up to last Fusly paying its own Punja assessment, having been irrigated this year from a well dug within ten yards from the channel bund, is now charged with first class Punja assessment of the village and Teerwajasty. Some Nunja lands irrigated by means of picottahs in consequence of their situation on a high level, and assessed formerly at a reduced rate, having been irrigated this year by

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running water, the full Nunja assessment was fixed on them as usual. These two items form the increase of assessment in No. 8. The other items do not require any explanation.

12. The actual extent of cultivation exhibits an increase of Acres 67,075, bearing an assessment of Rupees 54,801-9-3, over last Fusly, as shown below:—

Fuslies.	Acres.	Assessment.		
		RS.	A.	P.
1276	6,10,309	6,67,268	0	9
1275	5,43,234	6,12,466	7	6
Increase...	67,075	54,801	9	3

13. From the above Enclosure A, it will appear that waste land charged this year amounts to Acres 1,48,227, assessed at Rupees 1,11,915-12-3, but a portion of this amounting to Acres 46,108, assessed at Rupees 33,905-10-4, is held as Ain or Punjam Hissa grass on payment of one-fourth of the full assessment. The remaining Acres 1,02,119, assessed at Rupees 78,010-1-11, were laid waste under circumstances not warranting remission of assessment. They are, therefore, charged at the full rate. Waste remitted amounts to Rupees 1,533-10-3, owing to Nunja lands under the Tanks and Ambravaty having been left uncultivated from want of water, as shown in paragraph 5 of this report; but this is far below the remission granted last year as hereunder specified:—

Fuslies.	Amount.		
	RS.	A.	P.
1275	5,746	15	3
1276	1,533	10	3
Decrease...	4,213	5	0

14. The Comparative Abstract of Cultivation and Settlement is subjoined:—

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Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
		RS. A. P.		RS. A. P.		RS. A. P.		RS. A. P.
Dry...	7,24,011 2 1	5,71,261 12 10	7,30,361 14 2	5,75,351 9 1	6,350 12 1	4,089 12 3	... .	... ...
Wet...	28,210 7 3	2,02,480 10 7	28,175 8 3	2,03,832 3 11	... ...	1,351 9 4	34 15 0	... ...
Total...	7,52,221 10 0	7,73,742 7 5	7,58,537 7 1	7,79,183 13 0	Net. 6,315 13 1	5,441 5 7	... ...	... .
Add second crop assessment ...	... ...	55 5 0	... .	38 15 8	... ...	... ...	... ...	16 5 4
Additional do. ...	... ...	313 5 7	... ...	108 13 0	... ...	... ...	... ...	204 8 7
Water tax...	... ...	... ...	... ...	3,265 15 6	... ...	3,265 15 6	... ...	... ...
Road Fund......	... ...	1,569 1 4	... ...	21,457 4 2	... ...	19,888 2 10	... ...	... ...
Total...	... ...	1,937 11 11	... ...	24,871 0 4	Net...	22,933 4 5	... ...	... ...
Total...	... ...	7,75,680 3 4	... .	8,04,054 13 4	Net...	28,374 10 0	... ...	... ...
Deduct remissions.								
Road Fund......	... ...	1,569 1 4	... ...	21,457 4 2	... .	19,888 2 10	... ...	... ...
Other remissions as particularized in Statement No. 4 ...	... ...	43,386 6 6	... ...	37,044 10 4	... ...	... ...	... ...	6,341 12 2
Total...	... ...	44,955 7 10	... ...	58,501 14 6	Net...	13,546 6 8	... ...	... ...
Remaining Beriz	... ...	7,30,724 11 6	... ...	7,45,552 14 10	Net...	14,828 3 4	... ...	... ...
Add								
Miscellaneous Items...	... ...	24,267 7 1	... ...	22,301 7 11	... ...	... ...	... ...	1,965 15 2
Total...	... ...	7,54,992 2 7	... ...	7,67,854 6 9	Net...	12,862 4 2	... ...	... ...

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15. The increase of Acres 6,315, assessed at Rupees 5,441-5-7, is owing to waste lands having been brought under cultivation, as well as the amount of remission granted for Nunja waste land during the year under report being less in extent than last year. Garden lands cultivated by water drawn from wells sunk within fifty yards from irrigation works were transferred to the first class Punja rate of the village in Fusly 1274, the difference between the garden and first class Punja assessment being entered in the accounts as Teerwajasty, or additional assessment. This amounted last year to Rupees 313-5-7. But under the Board's Circular Order, No. 6 of 1866, the distance within which a well may be sunk without subjecting it to increased assessment was reduced from fifty to ten yards. This order having been carried into effect, the result was the decrease of Rupees 204-8-7 under the head "Additional Assessment." As regards water tax, *vide* remark on Item No. 7 in paragraph 11. The Road Cess in Fusly 1275 was levied on those fields, the old Pymaish assessment of which had been reduced. During the Fusly under review, the Road Cess was introduced under Act No. III. of 1866, from the month of January 1867. Out of last year's Road Cess, the amount due for November and December, as well as the new Road Cess from January, amount to Rupees 21,457-4-2; hence the increase of Rupees 19,888-2-10. There is a decrease of Rupees 1,965-15-2 under the head "Miscellaneous Items." This is attributable chiefly to a difference in the collection of revenue fines as shown in Statement No. 5.

16. The cultivation of country Sugarcane and Cotton is shown in Enclosure B. in Statement No. 3, and there is an increase in both as specified below:—

Fuslies.	Sugarcane.	Cotton.
	ACRES.	ACRES.
1275...	238	48,092
1276...	247	59,894
Increase...	9	11,802

17. Statement No. 4 exhibits the particulars of remission granted this year. The Item No. 2 "Teerwa Cummee" consists of three-fourths assessment remitted on Ain, or Pungum Hissa grass land paying one-fourth assessment, and the difference between Nunja and Punja assessment paid on Nunja land cultivated as dry. From this Statement it will appear that the remission for Shavi, as well as other items granted this year, is less by Rupees 6,341-12-2* over that of last year.

	RS.	A.	P.
*1275	43,386	6	6
1276	37,044	10	4
Decrease...	6,341	12	2

18. Miscellaneous Revenue is detailed in Statement No. 5. The items being of usual occurrence, require no explanation.

19. Statement No. 6 shows the Demand, Collection, and Balance of the Zemindaries, &c.

20. Statement No. 7 shows the Demand, Collection, and Balance of all Sources of Revenue, Current and Arrears. The entire demand in the year under report was Rupees 8,43,500-7-0, of which Rupees 8,34,041-10-1 was collected within the Fusly, leaving a balance of Rupees 9,458-12-11 on the 30th June 1867. This is now reduced to Rupees 21-10-8, which will be realized very shortly.

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21. A Comparative Abstract of Collections is annexed according to Form B:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.								
Permanently settled	... ...	8,831 12 3	8,831 12 3	... ...	8,831 12 2	8,831 12 3	... ...	... ...
Ryotwar...	... ...	7,30,709 5 6	7,30,709 5 6	... ...	7,37,877 7 7	7,37,877 7 7	7,168 2 1	... ...
Miscellaneous Items	224 12 11	24,062 1 2	24,286 14 1	220 11 11	21,751 2 3	21,971 14 2	... ...	2,314 15 1
Total...	224 12 11	7,63,603 2 11	7,63,827 15 10	220 11 11	7,68,460 6 1	7,68,681 2 0	Net. 4,853 2 2	... ...
Abkarry...	1,201 0 0	21,303 9 2	22,504 9 2	... ...	25,649 15 0	25,649 15 0	3,145 5 10	... ...
Stamps	... ...	36,648 13 0	36,648 13 0	... ...	39,931 5 0	39,931 5 0	3,282 8 0	... ...
Grand total...	1,425 12 11	8,21,555 9 1	8,22,981 6 0	220 11 11	8,34,041 10 1	8,34,262 6 0	11,281 0 0	... ...

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22. The outstanding balance of Fusly 1275, amounting to Rupees 220-11-11, was fully collected during the Fusly under review.

23. No coercive process was employed in the collection of revenue in the Sub-division.

24. Village and Talook accounts are prepared in accordance with the forms.

25. No landed property was acquired by Public Servants during the year under report, with the exception of that mentioned below:—

Name of the Public servant.	Land where situated.		Whether Punja or Nunja.	Extent in Acres.	Assessment.	How acquired.
	Talook.	Village.				
					RS. A. P.	
Vencatesiengar, Sub-Magistrate of Kangayam, Dharapooram talook	Caroor.	Vargal.	Nunja.	0 6 3	6 10 6	By purchase .

The seller of the land having duly executed Razeenamah before the Sub-Collector, Putta has been issued in the name of the purchaser.

26. The following Statement shows the principal sources of Irrigation in the Sub-division:—

Talook.	Irrigation Works.	Ayacut after deducting Inam.		Cultivation.		
		Extent.	Assessment.	Extent.	Assessment.	Amount of Collection.
			RS. A. P.		RS. A. P.	RS. A. P.
Dharapooram.	Ambravatty Anicuts and Channels	6,415 14 2	60,027 4 9	6,373 5 1	59,810 6 5	55,116 2 7
Caroor...	Ambravatty Anicuts and Channels	9,097 1 2	55,318 6 9	8,655 13 8	53,168 13 11	49,723 6 6
	Cauvery Channels	4,217 3 2	33,161 10 6	4,073 5 1	32,391 3 4	32,343 3 5
		13,314 5 0	88,480 1 3	12,729 3 0	85,560 1 3	82,066 9 11
Oodoomalpettah.	Ambravatty Anicuts and Channels	4,806 6 3	36,303 9 4	4,512 14 1	35,546 3 9	35,408 15 5
	Total...	24,536 10 1	1,84,810 15 4	23,615 6 2	1,80,916 11 5	1,72,591 11 11

27. The number of ruined tanks made over to individuals up to the end of Fusly, is shown in the subjoined Memorandum:—

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Names of the Tanks.	Ayacut.		Cultivation.		Remarks.
	Acres.	Assessment.	Acres.	Assessment.	
		RS. A. P.		RS. A. P.	
Ramasamoodram tank, in the village of Comaralingum, Oodoomalpettah talook.	400 0 0	900 0 0	1 0 0	2 8 0	The tank together with 1,433 acres of jungle land was made over to Krishnien and Soobarow of Caniyoor, under Board's Proceedings of 16th September 1863. The Durkhastdars have agreed to repair the tank and channel, and to bring 400 acres into wet cultivation within four years from Fusly 1274 to 1277. The work is now in progress. During Fusly 1276 only one acre was converted into Nunja. The above 1,433 acres now pay as follows:— Acres. — Assessment. RS. A. P. Cultivated as dry ... ... 68 5 2 — 41 14 9 Do. as wet ... ... 1 0 0 — 2 8 0 Grass rent agreeably to Memorandum from Collector, dated 21st June 1867, No. 237 ... ... 1,363 10 2 — * 170 7 7 1,433 0 0 — 214 14 4
Papancolum tank, in Yelayamoottoor, Oodoomalpettah talook.	77 6 3	193 8 10	... ...	... ...	The tank was made over to Palaniappa Pillay and Ramasawmy Naick, in accordance with Collector's letter of the 27th November 1865, No. 486. The acres 77-6-3 are now cultivated as garden and Punja, and pay Rupees 80-15-10. The Durkhastars have agreed to repair the tank and anicut, and to pay Rupees 193-8-10, at Rupees 2-8-0 per acre, from Fusly 1277. The work is now in progress.

* The correct sum is Rupees 210.

28. The Quinquennial Statements, six in number, are also forwarded herewith.

29. Under the circumstances, I cannot be expected to give any opinion on the conduct of the Public Servants. For the facts constituting the above Report, I am of course indebted mainly to the Serishtadar of this office, who has, by the lucid manner in which he has laid them before me, considerably lessened the difficulty of the task.

(Signed) C. S. CROLE,
Acting Sub-Collector.

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SETTLEMENT REPORT

OF

SALEM.

1. I have the honour to submit my Report, together with the usual Statements (Annual and Quinquennial), relative to the Revenue Settlement of the Salem District for Fusly 1276 (1866-67.)

2. The Settlement was begun on the 13th of January, and ended on the 27th June 1867.

3. It was conducted by the officers and at the places shown in Statement No. I.

4. The Sub-Collector settled his own talooks, so also the Deputy Collector, Mr. Leggatt. The office of Head Assistant Collector having been held by two officers during the year, namely, Messrs. Bliss and Woodroffe, each settled a part of the two talooks forming the Head Assistant's charge. The talooks of Ahtoor and Salem were settled by myself.

5. Number and Tenure of Villages.—There is an increase in the number of villages. This is owing to the Inam Commissioner having fixed Jodigay upon certain Surva Maniem villages situated in the permanently settled estates, and which have hitherto not been brought to account. These are 83 in number. The total number of villages according to last year's accounts was 2,708. Of these, 6 were transferred to the South Arcot District under the Order of Government, dated the 22nd December 1866, No. 3,098. If the remaining number, namely, 2,702, be added to the 83 Inam villages above referred to, the total number of villages, according to the present accounts, is 2,785.

6. In the tenure of villages also there is a change, and this is owing to certain Trishvakum villages having been transferred to the head "Jodigay," with reference to the Settlement made by the Inam Commissioner.

7. Puttas.—The total number of Ryotwary Puttas was 2,05,399; of these, 47,797 were fresh Puttas, 70,320 underwent alterations, and 87,282 remained unaltered. Great difficulty was experienced in getting the ryots to produce their old Puttas in order that the new Road Cess might be entered. Where they were not produced, it was necessary to issue fresh Puttas; hence the increase in the number under that head.

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8. The introduction of the new form of the Putta has been postponed with the permission of the Board till the Revenue Settlement comes into operation.

9. SEASON.—The year opened when the District was on the verge of famine. Never did Salem witness for years past a more disastrous kind of season than the one under report. From the middle of July to nearly the end of October the District was overwhelmed with distress. The early rains entirely failed, and it was not till October that cultivation to any extent commenced. Up to that time nearly all the occupied land was lying waste, and not a blade of grass was to be found anywhere. Tanks and wells were almost dry, and the want felt for food and water was not a little. People were driven to live on herbs and roots, while more than a lac and half heads of cattle perished from sheer starvation. The October rains enabled the ryots to bring under plough all lands that could be cultivated, and the prevailing distress gradually disappeared. The crops (chiefly wet) thrived well, and though late there was after all a good harvest.

10. RAINFALL.—The annexed table shows the fall of rain between April 1866 and March 1867:—

Months.		Inches.	Tenths.
April	1866.	2	6
May	,, ...	4	5¼
June	,, ...	1	2
July	,, ...	1	8¼
August	,, ...	12	2½
September	,, ...	13	1¼
	Total	35	5¼
October	,, ...	19	9
November	,, ...	1	8¾
December	,, ...	4	0½
January	1867.	...	0¼
February	,, ...	...	...
March	,, ...	...	7½
		26	6
	Total	62	1¼

11. SANITARY CONDITION.—Though serious distress prevailed all over the District, yet it is remarkable to observe that public health was not to any extent affected thereby. On the whole it may be said that the District was more free from disease during the year under report than the preceding one. Cholera and fever only appeared here and there to a small extent. Cattle too have been almost free from disease. Many died more of starvation than of actual sickness. The following abstract exhibits the number of deaths from various causes during the year, though I don't pretend to vouch for its accuracy. On the contrary, I must admit that I entirely distrust them.

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Months.	Total population of last census.	Total deaths.	Males.	Females.	From Diseases.					From violence.								
										Accidents.				Suicide.				
					Cholera.	Small-pox.	Fever.	Ague.	Other diseases.	Drowning.	Snake bite.	Wild beasts.	Other accidents.	Hanging.	Drowning.	Poison.	Other Suicides.	Murder.
July 1866...	14,93,221	2,582	1,406	1,176	1,173	69	493	58	750	13	13	1	11	1	...	...	...	...
August ,, ...	14,93,221	3,104	1,661	1,443	1,350	101	549	103	962	17	10	...	11	...	...	...	1	...
September ,, ...	14,93,221	3,452	1,911	1,541	1,531	95	680	104	1,007	11	13	2	5	2	...	...	...	2
October ,, ...	14,93,221	3,816	2,082	1,734	1,506	133	754	144	1,229	30	13	1	6	...	...	...	...	...
November ,, ...	14,93,221	4,217	2,289	1,928	1,518	114	904	184	1,456	29	8	...	4	...	...	...	...	...
December ,, ...	14,93,221	3,703	2,007	1,696	1,185	166	879	167	1,269	24	6	...	6	1	...	...	...	...
January 1867...	14,93,221	2,359	1,239	1,120	434	166	787	99	834	32	3	...	4	...	...	...	...	...
February ,, ...	14,93,221	1,432	806	626	195	149	438	103	512	27	2	...	6	...	...	...	...	...
March ,, ...	14,93,221	1,252	651	601	77	287	321	82	456	19	3	1	6	...	...	...	...	...
April ,, ...	14,93,221	962	536	426	59	174	259	32	386	30	11	...	9	1	...	...	1	...
May ,, ...	14,93,221	892	487	405	24	112	300	52	350	32	9	...	10	2	...	...	...	1
June ,, ...	14,93,221	893	464	429	3	116	277	58	394	22	13	1	8	...	1	...	...	...
Total......	...	28,664	15,539	13,125	9,055	1,682	6,641	1,186	9,605	286	104	6	86	7	1	...	2	3

12. PRICES OF GRAIN.—As may be expected from the character of the season, prices rose to the highest pitch. Such prices have never before been heard of in the District. For several months we had to look to Madras and the neighbouring Districts for grain. The annexed table shows the ruling prices during the year, compared with the two preceding ones:—

Grains.	1274.	1275.	1276.
Paddy, first sort	193	213	279
Do., second sort	108	198	253
Cholum...	197	254	355
Cumboo	174	228	300
Horse-gram	202	256	386
Raggy	168	232	333
Varagu	105	130	194

13. There was no demand for agricultural labour, and the Government had to find employment for thousands of able-bodied poor, who were starving from want of means of subsistence.

14. 10,86,374 acres of land, assessed at Rupees 17,73,963, were under occupation at the beginning of the Fusly. Of this, Acres 70,503, assessed at Rupees 98,619, were given up from the different causes specified in Enclosure A to Statement No. 3, and Acres 67,305, assessed at Rupees 96,112, were taken up afresh. Of the lands given up, Acres 18,333, assessed at Rupees 34,773, merely passed from one hand to another, and the extent is of course included under the head "Lands taken up afresh." The total extent under occupation for the year was Acres 10,83,176, assessed at Rupees 17,71,456, of which Acres 2,553, assessed at rupees 9,953, forms the item "Waste remitted," and Acres 24,063, assessed at Rupees 32,425, the item "Waste charged."

15. The extent of actual cultivation was Acres 10,56,560, assessed at Rupees 17,29,078, against Acres 10,60,569, assessed at Rupees 17,29,709, actually cultivated last year.

16. WASTE CHARGED AND WASTE REMITTED.—The waste charged is chiefly Punjah, for which the existing orders allow no remission. Punjah land assessed at nearly Rupees 1,300 was, however, remitted in consequence of the adverse character of the season. Careful inquiries were, as usual, instituted before any remission whether for Nunjah or Punjah was given.

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17. The annexed abstract shows the cultivation and settlement of the year as compared with the preceding one:—

Comparative Statement of Cultivation and Settlement.

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	ACRES.	RS. A. P.	ACRES.	RS. A. P.	ACRES.	RS.	ACRES.	RS.
Dry...	10,05,550	12,77,083 5 8	10,01,177	12,71,852 0 10	......	......	4,373	5,231
Wet...	77,204	4,78,837 15 5	79,446	4,89,651 5 9	2,242	10,813	...	...
Total...	10,82,754	17,55,921 5 1	10,80,623	17,61,503 6 7	......	5,582	2,131	...
Add.								
Second crop assessment...	....	559 5 3	....	560 15 5	......	1	...	...
Additional assessment ...	....	35,527 5 0	....	35,779 1 8	......	252	...	...
Water tax	....	... ...	....	... ...	......	......	...	...
Road Fund	....	22,319 5 0	....	48,872 1 1	......	26,553	...	...
Village Service Fund ...	....	1,08,074 7 5	....	1,08,219 3 9	......	145	...	...
Total...	....	19,22,401 11 9	....	19,44,934 12 6	......	32,533	...	...
Deduct Remissions.								
Road Fund	....	22,319 5 0	....	48,872 1 1	......	26,553	...	...
Village Service Fund ...	....	1,08,074 7 5	....	1,08,219 3 9	......	145	...	...
Other Remissions as particularized in Statement No. 4.	....	1,52,708 15 8	....	1,51,899 6 6	......	......	...	810
Total...	....	2,83,102 12 1	....	3,08,990 11 4	......	25,888	...	...
Remaining Beriz	....	16,39,298 15 8	....	16,45,944 1 2	......	6,645	...	...
Add Miscellaneous items.	....	77,086 13 3	....	79,473 2 11	......	2,386	...	...
Total...	....	17,16,385 12 11	....	17,25,417 4 1	......	9,031	...	...

18. Special Products.—From the following abstract it will be seen that there is a decrease in the cultivation of Sugar-cane, Cotton, and Indigo. The decrease is chiefly in the two latter, and this is owing to a falling off in the Demand:—

Items.	Fusly 1275.		Fusly 1276.	
	Extent.	Assessment.	Extent.	Assessment.
Sugar-cane	1,480	9,663	1,317	8,803
Cotton	16,135	25,315	13,421	19,302
Indigo	1,125	3,127	554	1,309

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19. PRINCIPAL SOURCES OF IRRIGATION.—The subjoined table gives the particulars under this head. The most important sources of irrigation in this District are the Cavery channels and the several anicuts across the Vashista, Vellar, Penar, and Teroomany Moothar rivers.

	Tanks.		Channels.		Anicuts.		Wells.	
	In repair.	Out of repair.	In repair.	Out of repair.	In repair.	Out of repair.	In repair.	Out of repair.
Government...	1,393	849	408	35	385	126	18,262	3,516
Private...	525	113	38	3	108	10	24,155	3,506
Dasabandum	228	37	8	2	6	5	......	......

20. Nine ruined tanks were made over during the year to private individuals for restoration. The ayacut under the nine is Acres 32, assessed at Rupees 124.

21. REMISSIONS, STATEMENT No. 4.—The remissions for the year amounted to Rs. 1,51,899, showing a net decrease of Rupees 809. This, however, includes the share of Shrotriem proceeds, village servants, allowances, and Dasabandum shares, amounting in all to Rupees 1,23,290. The decrease is owing to the quitrent imposed by the Inam Commissioner on certain Hissa Shrotriems.

22. I shall address the Board separately on the fixed Cowle remissions known as "Cockburn's Cowle," under which head Rupees 1,009 appear.

23. Remissions for pasture are given at one-third of the Fysul assessment in the Baramahal, and one-fourth in the Talaghat talooks. In no case does the whole extent allowed for pasture exceed one-fourth of the entire holding of a ryot.

24. The Shavi remissions were given upon a careful inquiry, and on the principle laid down by the Board and Government.

25. The following abstract shows the particulars of remission:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Occasional Remissions.	RS.	RS.	RS.	RS.
Shavi	10,969	9,743	...	1,226
Palanastum	251	328	77	...
Progressive Cowle Remission	219	150	...	69
For Teazgary Remission	...	846	846	...
Fussal Cummee	333	539	206	...
Payamaly	26	44	18	...
Remission given in fixed Cowle	...	10	10	...
Neirkuly	25	25	...	...
Total...	11,823	11,685	...	138
Fixed Remissions.				
Fixed Cowle Remission	1,010	1,008	...	2
Remission on pasture lands	16,052	15,916	...	136
Total...	17,062	16,924	...	138
Items allowed on the collection, or from the entire Beriz of villages.				
Share of Shrotriem proceeds	15,495	14,869	...	626
Allowances for heads of Villages and Kurnums, &c.	1,08,074	1,08,219	145	...
Dasabandum shares	254	202	...	52
Total...	1,23,823	1,23,290	...	533
Grand Total...	1,52,708	1,51,899	...	809

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26. Miscellaneous Revenue, Statement No. V.—The Miscellaneous Revenue for the year amounted to Rupees 82,970, or Rupees 1,466 over the preceding year's revenue. The chief items included in this amount are Jodi on Sundry Inam lands cultivated subsequent to the Jummahbundy, revenue of hill villages, tax on fruit trees, and revenue fines. The cultivation subsequent to the Jummahbundy is larger this year than heretofore. The favourable change in the character of the season having taken place as late as it did, several lands not brought under the plough before the Jummahbundy were subsequently cultivated. The usual explanatory statement showing these several items, as well as the particulars under the head "Other items," accompanies. The increase in the "Other items" is the sale proceeds (Rupees 2,113) of certain Travellers' Bungalows which had become useless.

27. The subjoined abstract shows the Miscellaneous Revenue under the three principal heads of Land Revenue, Abkarry, and Stamps:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue Miscellaneous	77,087	79,473	2,386	...
Abkarry	445	723	278	...
Stamps	3,972	2,774	...	1,198
Total...	81,504	82,970	1,466	...

28. General result of Land Revenue.—The following table shows the particulars under this head:—

Items.	Total Demand.	Balance at the end of the Fusly.	Balance at the end of September 1867.	Per-centage between Columns 2 and 3.	Per-centage between Columns 2 and 4.
Land Revenue.	RS.	RS.	RS.		
Permanently settled	4,44,981	46,354	14,523	10	3
Shrotriem Jodi	38,928	12,129	7,051	31	18
Ryotwar	16,45,944	58,941	20,416	3	1
Miscellaneous	79,473	18,848	5,724	24	8
Total...	22,09,326	1,36,272	47,714	6	2
Abkarry Rent	1,91,000	48,508	33,059	25	17
Do. Miscellaneous	723	...	...	...	...
Total...	1,91,723	48,508	33,059	25	17
License-tax under Act XXI. of 1867.	10,598	...	...	...	...
Stamps	1,23,175	...	...	...	...
Do. Miscellaneous	2,774	...	...	...	...
Total...	1,25,949	...	...	...	...
Grand Total...	25,37,596	1,84,780	80,773	...	...

29. The decrease in the permanently settled revenue is owing to the deductions made in the Peishcush on account of lands taken up for Railway and other purposes.

30. The increase in the Shrotriem Jodigay is owing to the transfer to that head of certain Surva Maniem and Hissa villages, in consequence of the levy of Jodigay on these villages under the Settlement made by the Inam Commissioner.

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31. Under the head License-tax, Rupees 10,598 appear for the first time, as the Act was introduced only during the year under report.

32. Revision of the assessment.—The annexed abstract shows the revenue of the several years commencing with Fusly 1264, the year in which a reduction in the assessment was effected. It will be seen from this abstract that notwithstanding the large reductions made in the assessment, the land revenue is steadily increasing, and that the remissions have been more than tribly made up:—

Fuslies.	Dry.	Wet.	Garden.	Total.
	RS.	RS.	RS.	RS.
Fusly 1264	8,94,162	3,65,618	64,202	13,23,982
,, 1265	9,39,787	3,91,367	40,131	13,71,285
,, 1266	10,70,810	4,06,400	42,489	15,19,699
,, 1267	10,81,328	4,08,078	63,585	15,52,991
,, 1268	11,34,964	4,42,001	65,732	16,42,697
,, 1269	11,45,308	4,04,032	58,818	16,08,158
,, 1270	11,67,366	4,17,337	59,687	16,44,319
,, 1271	11,76,746	4,07,391	60,010	16,44,147
,, 1272	12,13,915	4,32,439	60,194	17,06,548
,, 1273	12,77,925	4,16,763	60,427	17,55,115
,, 1274	12,81,886	4,09,104	56,995	17,47,985
,, 1275	12,77,083	4,78,838	......	17,55,921
,, 1276	12,71,852	4,89,651	......	17,61,503

33. Demand, Collection, and Balance, Current, Statement No. 7.—The balance of current revenue against permanently settled estates was, at the end of Fusly, Rupees 46,354, and this was reduced at the end of September last to Rupees 14,522. Rupees 7,530 of this balance has been recovered since the beginning of this month. The other Mutas against which a balance is still outstanding have been placed under attachment.

34. The balance against Shrotriem Jodigay was, at the end of the Fusly, Rupees 12,129, and at the end of September, Rupees 7,051. The Agraharam villages in arrears have under the Hukumnamah rules of the district, been attached; but unless, as I have already stated in my letters to the Board, the Revenue Arrears Recovery Act is put in force against these villages, there is very little prospect of the recovery of outstanding balances.

35. The balances against Ryotwar and Miscellaneous items were, at the end of the Fusly, Rupees 58,941 and 18,847 respectively. These were reduced in September to Rupees 20,416 and 5,724 respectively. Considering the disastrous nature of the season, it must be allowed that the collections have been fair on the whole, and that the balance at the end of September is by no means as large as might have been expected. Steps have been taken for the recovery of the still outstanding arrears.

36. Rupees 33,059 were outstanding against the Abkarry renter at the end of September. Of this he has since paid Rupees 15,475, and has promised to pay off the balance shortly. Knowing that he has to pay a very large revenue to Government, and that it is with the greatest difficulty that he is recovering his dues from the sub-renters, I have not taken extreme measures with him.

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37. Collections of Revenue.—A Comparative Statement of collections, prepared in the prescribed form, is annexed:—

Comparative Statement of Collections.

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	15,059	4,11,961	4,27,020	34,144	3,83,476	4,17,620	......	9,400
Jodi on Shrotriem, &c., villages	4,028	20,712	24,740	9,221	26,799	34,020	11,280	......
Ryotwar	23,385	15,99,878	16,23,263	31,557	15,86,985	16,18,542	......	4,721
Miscellaneous Items...........	13,834	64,858	78,692	9,250	60,625	69,875	......	8,817
Total...	56,306	20,97,409	21,53,715	84,172	20,57,885	21,42,057	......	11,658
Abkarry	26,371	1,60,885	1,87,256	30,560	1,43,215	1,73,775	......	13,481
Salt	......	......	......	......	......	......	......	......
Sea Custom	......	......	......	......	......	......	......	......
Land Custom......	......	......	......	......	......	......	......	......
License-tax	......	......	......	......	10,598	10,598	......	10,598
Stamps	......	1,32,871	1,32,871	......	1,25,949	1,25,949	......	6,922
Grand Total...	82,677	23,91,165	24,73,842	1,14,732	23,37,647	24,52,379	......	21,463

38. Arrears, Statement No. 8.—The arrears of all sources of revenue for former Fuslies amount to Rupees 22,850. Of this, Rupees 19,475 appertain to "Land Revenue," and Rupees 3,375 to "Miscellaneous Revenue." Of the former, Rupees 6,601 are recoverable, 262 doubtful, and 12,612 irrecoverable. Of the latter, Rupees 1,866 recoverable, 45 doubtful, and 1,464 irrecoverable. Stringent measures will be adopted for early collection of the recoverable balances.

39. The irrecoverable arrears amount to Rupees 14,075, and they extend over eight Fuslies. I request that sanction may be obtained for writing these arrears off the accounts. Their recovery, after a careful scrutiny made by myself and the divisional officers, has been found hopeless. Any property that could be made answerable has been attached and sold. In many cases the property so seized and sold has not been anything like sufficient to liquidate the arrears. The amount, namely, Rupees 14,075, includes Rupees 6,440 recommended for remission last year. No sanction has as yet been received for writing this amount off.

40. Coercive Process.—Coercive process was issued against 1,431 ryots for the recovery of Rupees 10,573. The amount actually recovered was Rupees 2,468.

41. Charges.—Statement No. 9 shows the particulars of charges incurred during the year. They amount to Rupees 1,99,063, or Rupees 26,574 below the charges incurred in the previous year. The decrease is chiefly under the head of "Salaries," and this is owing to the reduction in the number of Assistant Collectors allotted to this District. There were four Assistants in the preceding year, while during the most part of the year under report there was only one.

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42. VILLAGES AND HAMLETS, QUINQUENNIAL, ENCLOSURE A.—The following table exhibits, in a comparative form, the entire number of villages in the District under the different tenures on which they are held:—

Items.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryotwar villages	4,753	4,515	......	238
Villages in shares	141	73	......	68
Jodi and Inam villages	167	308	141	......
Jari Muta villages	1,436	1,149	......	287
Poliaput villages.	508	441	......	67
Uninhabited villages	......	513	513	.....
Total... ...	7,005	6,999	654	660

43. There is a decrease of six villages in the aggregate number. These villages were transferred to the South Arcot District. Other fluctuations which appear in the Statement are owing to the transfer of the "uninhabited" villages to the head prescribed for this description for the first time in the accounts, and to the change of tenure of certain villages under the Inam Commissioner's Settlement, as explained in paragraph 5 of this report.

44. There are no Mutas or Poliaputs in this District, which are not within the limits of any Government Talook; No. 1 to Enclosure A is therefore left blank.

45. AYACUT, QUINQUENNIAL, ENCLOSURE B.—The total Ayacut, Circar and Inam, exclusive of Porumboke, is Acres 14,20,478, assessed at Rupees 22,66,032. Of this, the Inam is Acres 60,497, assessed at Rupees 1,10,833, and the Circar 13,59,981, assessed at Rupees 21,55,199. Of this again Acres 10,83,176, assessed at Rupees 17,71,456, are under occupation, and Acres 2,76,805, assessed at Rupees 3,83,743, are waste.

46. IRRIGATION SOURCES, ENCLOSURE C.—The abstract given below shows the different sources of Irrigation, both public and private, in the entire District:—

Items.	Circar.	Private.	Dasabandum.	Total.
Tanks	2,242	638	265	3,145
River channels	324	29	9	362
Spring do.	119	12	1	132
Anicuts	511	118	11	640
Wells	21,778	27,661	......	49,439

47. It will be seen that nearly 5,000 new wells have been sunk by private parties within the last five years.

48. HOUSES AND POPULATION, ENCLOSURE D.—A Comparative abstract containing the information under this head is subjoined:—

Population.	Fusly 1271.	Fusly 1276.	Comparision between column 2 and 5.	
			Increase.	Decrease.
House	4,11,325	4,45,011	33,686	....
Hindus	14,46,259	15,67,146	1,20,887	....
Mahomedans	37,595	41,558	3,963	....
Christians	9,367	10,529	1,162	....
Total	14,93,221	16,19,233	1,26,012	....
Per-centage between the houses and the population	$3\frac{81}{125}$	$3\frac{82}{128}$	$3\frac{47}{64}$	....

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49. There is an increase both in the number of houses and in the population of 33,686 and 1,26,012 respectively. The importance to which many towns in the Salem District have risen in consequence of the Madras Railway running right through the heart of the District and the less extent to which Cholera and other epidemic diseases have prevailed during the last few years, chiefly account for the above increase. The census was taken throughout the District on the 1st March last on the system laid down by the Board.

50. A Statement showing the houses and population in the several towns in the Salem District is also submitted as enclosure to Statement D. The very large increase which appears in the population of the Salem town is owing to the extension of its limits under the Municipal Act.

51. Ryots, Puttas, &c., Enclosure E.—The annexed abstract shows the number of ryots, Puttas, ploughs, and cattle compared with Fusly 1271:—

Items.	Fusly 1271.	Fusly 1276.	Increase.	Decrease.
Ryots	3,95,103	4,26,241	31,138	....
Puttas	1,83,988	2,05,399	21,411	....
Ploughs	1,00,654	1,16,788	16,134	....
Cattle	10,69,999	12,14,412	1,44,453	....

52. The increase, namely, 1,44,453, in the number of cattle, notwithstanding the loss of nearly a lac and a half during the year under report, shows that people in the Salem District are no little interested in the breed of cattle.

53. The price of cattle has within the last three or four years risen nearly seventy-five per cent.

54. Rent Roll, Enclosure F.—The single and joint puttahs held in the District are as follows:—

Puttas.	Fusly 1271.		Fusly 1276.		Increase.		Decrease.	
	Puttas.	Beriz.	Puttas.	Beriz.	Puttas.	Beriz.	Puttas.	Beriz.
Single	1,37,027	11,89,425	1,50,341	12,53,020	13,314	63,595	...	...
Joint	46,961	5,38,056	55,058	5,89,011	8,097	50,955	...	...
Total...	1,83,988	17,27,481	2,05,399	18,42,031	21,411	1,14,550	...	...

55. The items not included in the Rent Roll are shown in a Memorandum attached to Statement F.

56. Village and Talook Accounts.—These accounts were as usual examined at the Jummahbundy by the several officers who have conducted the Settlement. On the whole the accounts in this District are kept correctly, but there is still room for improvement. I have, in a few instances, had occasion to fine some of the Curnums for the manner in which their accounts were prepared.

57. General Account Department.—The accounts in this Department are kept correctly and regularly; and every effort is made to ensure despatch in the submission of the periodical accounts and returns. I may add that the Accountant General, who lately visited Salem, and scrutinized the accounts kept in this Department, has expressed his satisfaction regarding them.

58. Lands possessed by Public Servants.—Lands acquired by servants employed in the Huzur and Talooks during the year are as follows:—

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59. Of the above, Acres 224, assessed at Rupees 456, belong to one Talook Gumastah in the Sub-division. I have written to inquire into this matter.

60. SUB-COLLECTOR'S REPORT.—Copy of the report received from the Sub-Collector, Mr. Price, is herewith forwarded.

51. REMARKS ON THE CONDUCT OF SUBORDINATE OFFICERS.—Mr. Price, my Acting Sub-Collector, has been zealous in the discharge of the duties attached to his charge. Mr. Bliss, who was Acting Head Assistant for the first half of the year, and Mr. Woodroffe, who now holds the same appointment, both did their utmost to assist me. The two Deputy Collectors, Messrs. Leggatt and Johnston, have performed their duties satisfactorily. To my Serishtadar, Mr. D. Paul, I am indebted for the care, attention, and assistance that he has afforded me. He is an able man, and conducts the work that devolves upon him both carefully and well.

SALEM,
10th October 1867.

(Signed) C. N. POCHIN,
Collector.

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SUB-COLLECTORATE.

1. I have the honour to submit the usual report on the Annual Settlement of the Sub-Division for Fusly 1276, together with the Statements in the prescribed form.

2. Villages at which the Settlement was made.—Statement No. 1 shows the places at which the Settlement of each Talook was made.

As shown in the subjoined abstract there has been a slight fall in the number of Ryotwar villages. This is owing to the recent enfranchisements of some of the Hissa Agraharam villages. The increase in the number of Shrotriem or Inam villages is due to the fact that some of the Agraharams situated in Mittas and Paliaputs have been settled by the Inam Commissioner and a quit-rent fixed upon them. I do not here, of course, allude to the number of villages belonging to permanently settled estates, which remain unaltered:—

Tenure of villages.	No. in Fusly 1275.	No. in Fusly 1276.	Increase.	Decrease.
Ryotwar	1,392	1,367	......	25
Shrotriem or Inam villages	60	153	93	......

3. Remarks on Puttas.—The number of Puttas issued in the year amounted to 64,121, being 1,729 more than in Fusly 1275. These figures include those issued for Miscellaneous items also. You are aware that under the Board's Miscellaneous Circular, No. XCIV., dated 31st August 1864, it became necessary to dispense with the former system of entering these items at the foot of the Land Revenue Puttas. The form of new Puttas circulated with the Board's Circular Memorandum, dated 7th February 1866, No. 122, however revives the old practice; but the adoption of it having been deferred to some future period, we are, in the meanwhile, obliged to act under the Circular above quoted. I have accordingly issued separate Puttas as directed therein. But the Board in paragraph 4 of their Proceedings, dated 11th June last, No. 3,569, appear to be of opinion that without reference to the orders postponing the introduction of the new form of Putta, these miscellaneous items could have been included in the Land Revenue Puttas. This is a point on which the definite instructions of the Board are to be obtained.

Fresh Puttas issued during the Fusly	26,459
Old Puttas remaining unaltered and modified by additional entries	37,662
	64,121

4. As to the increase in the number of Puttas, I would remark that until last year the Ryots, whose holdings remained unaltered, were not called upon to produce the Puttas granted them in former years. But the imposition of the Road Cess in this year, which had to be entered in the Puttas, having necessitated their production, the ryots who had lost them have been obliged to take fresh ones.

5. Season.—The beginning of the Fusly was a famine. Prices were unusually high, so much so, that in many cases the ordinary kinds of food were entirely beyond the reach of the poorer classes. Their sufferings roused the sympathies of the wealthier part of the population who liberally subscribed large sums for the relief of the destitute. Relief-houses were opened at the principal villages, and the able-bodied poor were provided with employment on roads and other Government works.

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Wells, tanks, and other reservoirs of water were at this time quite dry, and both man and beast felt the want of water. Murrain broke out amongst the cattle, and this and want of pasture carried off large numbers in both Kistnagherry and Darampury talooks; but I do not consider that the famine pressed on the people so heavily as it did in the neighbouring District of North Arcot. Towards the end of September and middle of October, four heavy falls of rain occurred, and though they did great damage both to roads and works of irrigation, they alleviated the then fast increasing distress, and rendered it unnecessary to give any large remissions. The famine in North Arcot and Bellary caused considerable export from this part of the District, and of course raised prices. Had the calls upon the supply of grain been only what was required for the consumption of the population of the division, I doubt whether it could have been said that there was any famine. It may not be out of place here to mention that the prospects of the division as regards dry crops look more gloomy than they did last year. The poorer ryots have spent their little savings, and have exhausted their small hoards of grain, and they have now neither food nor money to buy it. The rain has been constantly impending, and has led me to refrain from writing. I am now growing hopeless, and if we do not soon have rain, the Ragi cross will fail, and the distress of last year will be nothing to that which I trust that a fall of rain may now avert.

6. Sanitary State.—The sanitary state of the Sub-division was pretty good during the year under report, though cholera and small-pox were prevalent in some parts of Oossoor and Denkanicotta division. The outbreaks of cholera were marked by being sudden and brief. The disease was not of the most virulent type, and many of those attacked recovered. I look upon this pest as having in every case been imported chiefly from Trippatore Comparatively speaking a far greater mortality was caused by small-pox, which was particularly prevalent in the Kistnagherry talook. The vaccination department worked in the division for three months. The number of persons vaccinated was 2,234, and the amount of successful cases was 2,055. The Vaccinators have now been withdrawn, but I am taking measures, as I have already informed you, to put the system on a permanent basis. Not having any records of the deaths in this division available, I am unable to furnish you with information on this head. I do not consider that there were many deaths from actual starvation, though there is no doubt that the want of proper food in many cases rendered the people less able to resist the attacks of disease than would otherwise have been the case.

7. Prices of Grain.—The incessant exportation of grain of every description to Bellary and other districts, coupled with the increased demand for food and the disinclination on the part of the wealthy ryots, who were in expectation of a higher rise in the price of grain to sell to the poorer classes, contributed to effect an enormous rise of prices. Ragi, which is the staple food of the major part of the labouring classes of the whole division, and which, before the distress manifested itself, sold at Rupees 5 or 6 a Kandagam of 160 Madras measures, rose at one time to Rupees 30 per Kandagam; and Rice, which during the previous two years sold at Rupees 23 or 24 per Kandagam, to Rupees 57. After the fall of rain in September and October, these rates became considerably reduced.

8. Ryots' Holdings.—The annexed abstract shows the holdings of the ryots in the year under report:—

Description.	Extent.	Assessment.
Ryots' holdings for Fusly 1275...	3,78,220	4,78,417
Deduct lands given up in Fusly 1276	20,132	21,869
Remainder...	3,58,088	4,56,548
Add lands taken up for Fusly 1276	18,029	21,419
Total holdings of Fusly 1276...	3,76,117	4,77,967

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The extent of lands belonging to villages which have been recently enfranchised by the Inam Commissioner is also included under the head of "Lands given up." Thet ransfers of lands among the ryots are included in both the heads "Lands given up" and "Lands taken up." The actual area of lands both relinquished and taken up are shown in the margin. You will thus observe that there has been a net increase of Rs. 2,115 in this year over the previous one. This I attribute to the increased demand for agricultural products and the general progressive development of the country.

	Extent.	Assessment.
Relinquished	11,485	9,475
Taken up	10,785	11,590

9. Actual cultivation.—The actual cultivation as compared with that of the previous Fusly shows an increase of Rupees 6,718 in favour of the year under report, which is owing to the causes above noted, and the favourable prospects with which the present season opened.

	RS.
In Fusly 1276	4,61,054
In Fusly 1275	4,54,336
	6,718

10. Waste charged and waste remitted.—From the abstract given below it will be seen that the remissions granted for wet waste amounted to Rupees 3,719, which is less than that of the previous year by Rupees 9,220. In two cases where the dry lands were rendered unfit for cultivation owing to their having been covered with sand thrown on them by the breaching of tanks in their neighbourhood, I have remitted the assessment, namely, Rupees 11-14-7. This is shown in enclosure B to No. 3:—

Fuslies.	Wet waste charged.	Wet waste remitted.
1275	11,142	12,939
1276	13,183	3,719
Decrease ...	...	9,220

11. Remissions.—The particulars of remissions are shown in Statement No. 4, from which it will be observed that there has been a decrease of Rupees 378 in favour of this year as compared with the previous one. The entries made therein are too small to need any remark. The fall of rain towards the end of the year filled the tanks so well that the major part of the remissions was granted on account of breached works of irrigation.

12. Special Products.—The annexed abstract shows the particulars under this head:—

Items.	Last Fusly.		Current Fusly.		Increase.		Decrease.	
	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.	Acres.	Assessment.
	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Sugarcane ...	610	3,087	521	2,687	...	...	89	400
Cotton... ...	39	43	5	5	...	...	34	38
Indigo... ...	...	...	...	...	...	...	...	...
Total...	649	3,130	526	2,692	...	...	123	438

The decrease in Cotton is obviously owing to the great fall in the price of that article, and that in Sugarcane to the uncertainty which the ryots entertained at the planting season when it was doubtful whether a sufficient supply of water would be available.

The experiments with Carolina Paddy, which, I presume, may properly be called a special product, have, for the most part, proved a failure owing to the unfortunate want of water in the tanks under which the seed was early in the Fusly sown. The experiment in my own garden has, as I have already reported, proved a complete success, and the demand for seed is now greater than I can meet.

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13. Land and Sundry Sources of Revenue.—In Enclosure A to Statement No. 10 are shown the particulars of Land and other Sources of Revenue as compared with the results of the previous Fusly.

14. Permanently settled.—The decrease of Rupees 17-9-2 under this head is due to the reductions made in the Peishcush of Mittas on account of lands taken up for roads.

15. Shrotriem Jodi.—Under this head will be found an increase of Rupees 6,183-8-0. This was caused, as already explained in paragraph 2 by the transfer of some Agraharams and Inam villages situate in settled estates to this head in consequence of their enfranchisement by the Inam Commissioner.

16. Ryotwar.—There is an increase of Rupees 9,721 under this head. This is explained by the fact of there having been less remissions in this year than in the preceding one.

17. Miscellaneous.—Under this head there is an increase of Rupees 12,961-11-9 over the past Fusly; of this, Rupees 4,156 were realized by rents of avenues alone. A greater part of the remainder is due to the imposition of the new Road Cess. The variations in other items falling under this head are too small to need any particular remark.

18. Forest Revenue.—The decrease of Rupees 9,372 under this head is owing to a falling off in the sales of Sandal-wood during the past as compared with the previous year.

19. Abkarry.—No variations exist under this head.

20. License-tax.—Rupees 1,578 were collected up to the end of June last.

21. Stamp Revenue.—The increase of Rupees 4,722-8-0 is mainly due to the introduction of Act XXVI. of 1867.

22. Demand, Collection, and Balance of all sources of Revenue, during the year under report.—The appended Abstract shows the particulars under this head:—

Items.	Total demand.			Collections within the Fusly.			Balance.			Subsequent collections up to 31st July 1867.			Balance.		
1	2			3			4			5			6		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Permanently settled...	75,948	4	2	69,086	6	7	6,861	13	7	4,128	6	4	2,733	7	3
Not permanently settled, inclusive of Miscellaneous items	4,87,902	2	11	4,69,479	5	10	18,422	13	1	7,580	0	6	10,842	12	7
Total..	5,63,850	7	1	5,38,565	12	5	25,284	10	8	11,708	6	10	13,576	3	10
Forest Revenue...	5,264	4	0	5,264	4	0	...	...	...	...	...	...	...	...	...
Abkarry, including Miscellaneous...	75,000	0	0	60,271	0	0	14,729	0	0	1,500	0	0	13,229	0	0
License-tax... ...	1,578	0	0	1,578	0	0	...	...	...	...	...	...	...	...	...
Stamps, including Miscellaneous...	41,045	3	0	41,045	3	0	...	...	...	...	...	...	...	...	...
Grand total...	6,86,737	14	1	6,46,724	3	5	40,013	10	8	13,208	6	10	26,805	3	10

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From this it will be seen that out of a total beriz of Rupees 6,86,738, Rupees 26,805 have yet to be collected; of this, Rupees 13,229 are due by the Abkarry renter alone. This and the remaining balance will have by this time been considerably reduced by further collections, regarding which I have given strict orders to the Tahsildars.

23. Demand, Collection, and Balance of all Sources of Arrears.—Statement No. 13 shows the details of old arrears. The balance of arrears at the close of Fusly 1275 was Rs. 26,626-5-3; of this, Rupees 23,070-8-1 were collected, and Rupees 84-2-1 were remitted, by order of Government, up to the end of June last. The subsequent collections up to 31st July amount to Rupees 33-8-5, thus leaving a balance of Rupees 3,438-2-3, of which Rupees 1,099-15-7 are recoverable, and Rupees 107-10-11 doubtful. You will thus observe that Rupees 2,230-7-9 require to be remitted, the same having been entered under the head of irrecoverable balances.

Of this particulars are given below:—

	RS.	A.	P.
Jodi of reverted Inams in Jarri Mittas, which being included in the assets of those Mittas require to be deducted from the Peishcush ...	65	3	4
Unrealized balances, being the difference between the amount of arrears due by defaulters, and the amount for which the lands were purchased on behalf of Government for want of bidders at the time of sale ...	1,596	1	1
Remission granted for Shavi after the Jummahbundy, and other items included in the demand ...	261	4	9
Quitrent on Inams, which having been first entered in the demand was subsequently ordered to be remitted in consequence of its having been reduced by the Commissioner on appeal ...	107	14	7
Amount of Income-tax recommended for remission ...	200	0	0
Total...	2,230	7	9

Of this, Rupees 1,100-5-11 were recommended in last year's report for remission, but the sanction of Government is not yet received.

24. Interest.—As directed in the Board's Proceedings, dated 30th June 1864, a separate Memorandum is herewith forwarded, showing the sums realized on account of interest under each head of Revenue.

25. Coercive Process.—Coercive processes were issued for the collection of arrears amounting to Rupees 2,780-8-0, but property to the value of Rupees 707-15-2 only was actually sold, the remaining sum having been paid by the defaulters on issue of process.

26. Talook and Village Accounts.—As the Settlement was in progress, I took particular care regarding the examination of these accounts. In a few instances, I had occasion to fine or warnsome of the Kurnums, but on the whole I found the accounts well kept, and in good order.

27. Lands acquired by Public Servants.—A list of lands acquired by public servants is herewith submitted.

28. Conduct of the Subordinates.—I have no remarks to offer under this head. I have found necessary in but very few cases to inflict any punishment.

(Signed) J. F. PRICE,
Acting Sub-Collector.

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P. S.—I am glad to be able to report that since writing the above a fall of 20¾ inches of rain has occurred, and that there is every promise of more. Its effect on the crops is already apparent. I think that there need now be no fears regarding the Ragi crops. The rain has, however, come too late to prevent a meagre outturn in Cumboo.

(Signed) J. F. PRICE,
Acting Sub-Collector.

(True Copy.)

(Signed) C. N. POCHIN,
Collector.

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SETTLEMENT REPORT

OF

SOUTH CANARA.

---

1. I have the honour to submit the Annual Report on the settlement and collection of the Land and Sundry Sources of Revenue of this District for Fusly 1276 (A. D. 1866-67), accompanied by the prescribed Returns,* which this year include the quinquennial census and other Returns.

*Enclosures Nos. 1 to 12, and A to F.

2. Villages at which the Settlement was made.—The stations at which the settlement of each talook was made are shown below:—

Names of talooks.		Stations where the Settlement was made.	Period occupied in each talook.
By W. M. Cadell, Esq., Collector.	1. Mangalore	Mangalore	One day.
By W. S. Whiteside, Esq., Acting Collector..	2. Kassergode	Pane Mangalore	Do.
	3. Uppinangadi	Beltangadi Puttur	Three days.
	4. Udipi	Udipi	One day.
	5. Kundapur	Kundapur	Do.

3. Number and tenure of villages.—The number of villages and the tenure on which they are held stand the same as in the preceding Fusly. There are in all 1,278 villages, and 27 hamlets in this District, all of which are held on the Ryotwar tenure. These are not compactly built villages in the ordinary English acceptation of the word, but divisions made for revenue purposes and containing within their limits several scattered homesteads.

4. Number of Puttas.—The total number of puttas for the year was 38,656. Of these 1,660 were newly issued, 832 for lands newly taken up, and 828 for some of the old estates, the Puttas of which had not been produced by the ryots for alteration; 285 were modified by additional entries, and the rest, namely, 36,711, were not renewed at all.

	Rs.
Fusly 1275...	37,824
,, 1276...	38,656
Increase...	832

5. Sources of irrigation.—These are shown in Statement C, which is evidently inapplicable to South Canara, in which there are no such large tanks as are to be found in other Districts, nor does the cultivation depend on such tanks; the first and principal rice crops being raised and matured chiefly by means of the falling rain. Artificial irrigation is required here only in aid of the

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second and third crops, and this is obtained either from small rain-fed ponds lying close by, or by constructing temporary dams across rivulets and channels to divert the water into the rice fields. Such tanks and such dams are shown in the above Statement. The large increase in the number of tanks as compared with those returned for Fusly 1271, is owing to tanks of a smaller extent than one goonta having been omitted in the last quinquennial return. I think they were properly omitted, and would seek permission always to omit them in future, for they are not properly irrigation works, but sponges to catch and equalize the rainfall from week to week only.

6. Ploughs and Cattle.—There is a decrease both in the number of ploughs and tilling cattle, which is attributable to the increased and continued mortality among the latter during the last five years. The usual importations from the Mysore country appear also to have decreased, not one half as many cattle as formerly being now offered for sale at the annual show at Subramany. The cause of this decrease is ascribed to buyers not being prepared to pay the enhanced prices demanded consequent on the rise in the value of stock in Mysore itself.

	Ploughs.	Tilling Cattle.
Fusly 1271.........	1,46,423	3,32,025
,, 1276.........	1,41,654	3,04,604
Decrease...	4,769	27,421

7. Houses and population.—A general census of the District was taken on 1st March, the date prescribed by the Board, the necessary preparations having been previously made. In preference to the course adopted on the occasion of the last census, of distributing printed forms to, and requiring a return from, each individual householder, the work of enumeration was this time assigned to the responsible agency of village officers, aided wherever the work was more than could be gone through by such servants, (as in the Cusbah stations of the talooks or other important places,) by the talook and other officials, and in the town of Mangalore by some of the Huzoor and Municipal servants besides. The village returns appear on the whole to have been as carefully filled up as possible. The returns of the Kundapur and Udipi talooks were personally verified by the Acting Head Assistant Collector, Mr. Sturrock, and those of the Mangalore talook by the Assistant Collector, Mr. Hall, and these officers report that no material discrepancies have been found in them. The accounts of the remaining two talooks of Cassergode and Uppinangadi were carefully checked by the Tahsildars.

The following table exhibits the result of the census as compared with the last quinquennial return of Fusly 1271:—

Fusly.	Houses.				Population.				Agricultural.	Non-agricultural.
	Storied and terraced	Tiled.	Thatched.	Total.	Hindoos.	Mussulmen.	Christians.	Total.		
1271	5,608	481	1,37,875	1,43,964	6,79,617	70,384	38,041	7,88,042	6,69,547	1,18,495
1276	5,562	1,368	1,44,895	1,51,825	7,22,948	74,114	42,626	8,39,688	7,21,080	1,18,608
	Decrease	Increase	Increase.		Increase		Increase.		Increase.	
	46	887	7,020	7,861	43,331	3,730	4,585	51,646	51,533	113
			Per	centage.	6·	5·	12·	6·		

The number of houses exhibits a net increase on the whole of 7,861 as compared with the number returned in Fusly 1271. There is a slight decrease in the number of storied houses. This is however rather nominal, inasmuch as in the last quinquennial return 437 houses appear to have been erroneously included under this head in the Mangalore talook, which have been omitted under that head in the present returns. At the same time, there is an increase of 341 houses of this description elsewhere, which reduces the net decrease to forty-six houses only. The number of tiled houses shows a considerable increase (of no less than 887 houses) over those of the last period, but part of this increase seems to be due to its including the Sepoys' huts in the Cantonment of Mangalore, which have all been tiled since the date of the last return. It is in thatched houses which are in greater favour with the people of this District, and better adapted to the climate of this coast, that the largest increase is apparent.

In the total population of the District, it will be seen that there is an increase of 51,616, or upwards of half a lac of souls. It is an increase of six per cent. on the population of Fusly 1271, in which year there was an increase of 5 per cent. The greatest percentage of increase occurs among Christians, and appears to be chiefly the natural consequence of a better morality, and in some measure of the immigrations from Goa on account of the famine prices prevailing there, for most of the inhabitants of Goa are Christians their number; do not appear to have been swollen by conversions. The increase among Hindoos and Mussulmen is on the whole only such as was to be expected from their improved condition and fair participation in the general advancement.

8. Number of ryots—*Statement E.*—It is not possible to ascertain from the accounts the exact number of cultivators in this district, as the settlement is made here on the wurg or estate, and not with reference to the number of individuals holding each estate, though one wurg is frequently sub-divided and held by several persons. The number of Ryots given in Statement E., has, therefore, reference to the number of wurgs rather than to that of the actual proprietors thereof. Some of these wurgs are waste, and have no proprietors.

	RS.
Fusly 1271...	35,972
,, 1276...	39,161
Increase	3,189

9. Rent Roll.—*Statement F.*—This does not call for any remark. The Statement has been prepared in due conformity with the Board's instructions, dated 19th March 1862, No. 1,846, all items of permanent remissions being omitted therefrom.

10. Season—The annexed Statement shows the rainfall in the District, during the year under report, with a decrease on the whole of 8·75 inches below the quantity which fell during the previous year. This deficiency, however, does not appear to have in any way affected the rice crops, the yield of which was an abundant one. The peculiarity of the rice cultivation in this district, is that the beds of the rice lands generally require to be well dried in the months of April and May, to make them fit to receive the crops in the subsequent month of June, and as this was the case during the year under report (owing to the total absence of rain up to May), the outturn of the crop was very favourable. The Areca and Cocoanut plantations, however, appear to have suffered con-

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siderably from the long drought which prevailed at the latter end of the previous year, and consequently the yield of these was rather scanty:—

Months.	1865-66.	1866-67.
	Inches.	Inches.
1. April...	7·30	......
2. May...	15·48	0·82
3. June...	35·88	35·50
4. July...	35·00	55·62
5. August	37·60	22·54
6. September...	7·07	6·95
Total ...	138·33	121·43
Average ...	23·05	24·28
7. October	4·52	16·35
8. November	4·18	......
9. December	0·85	1·35
10. January	......	......
11. February	......	......
12. March...	......	......
Total ...	9·55	17·70
Average ...	3·18	8·85
Grand Total ...	147·88	139·13
	Net decrease.	8·75

11. SANITARY CONDITION.—The mortality in the District during the year under report has been on the whole less than that in the previous Fusly as shown in the subjoined Statement:—

Fusly.	Cholera.	Small-pox.	Fever.	Other causes.	Total.
1275	2,733	1,045	4,848	11,198	19,824
1276	1,741	290	7,024	9,762	18,817
	Decrease.		Increase.	Decrease.	
Difference	992	755	2,176	1,436	1,007

Cholera was present more or less in all talooks and chiefly in Udipy; but was not virulent or of long duration, and the mortality was much less than in the preceding year. The decrease in the number of deaths from small-pox is perhaps in some measure due to the operations of the new Vaccine Establishment of the Malabar Circle, which worked in this District during the year. Its present absence is regretted. It is to be hoped it will not be long before it re-visits the District. It was from fever that people suffered most. Its presence and the remedial measures taken have been specially reported on in my letter to Board, dated 9th August 1867, No. 145.

12. HEALTH OF CATTLE.—The cattle were by no means healthy, as will be seen from the increased mortality among them as shown below. The increase occurs in all the talooks except Kundapur, and is owing to the prevalence of a kind of murrain called "Kalkuntu Roga," or

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foot disease, (Epizootic Aptha.) The mortality was prior to the receipt of Mr. Thacker's report, dated 27th March 1867, and the native treatment was unavailing:—

	RS.
Fusly 1275...	9,261
,, 1276...	12,214
Increase...	2,953

13. Prices.—The wholesale prices of such grains as are common to this District are shown in the subjoined Statement, compared with the prices which prevailed in previous years:—

Grains.	Average of ten years or from Fusly 1266 to 1275.	Fusly 1275.	Fusly 1276.	Increase as compared with the average.	Per-centage.	Increase as compared with Fusly 1275.	Per-centage.
	RS.	RS.	RS.	RS.		RS.	
Paddy, second sort, per garce... ...	147	184	198	51	34·69	14	7·60
Rice, first sort, per garce	410	541	639	229	55·85	98	18·11
Rice, second sort, per garce... ...	334	416	460	126	37·72	44	10·57
Raggy, per garce.	198	282	347	149	75·25	65	23·04
Horsegram, per garce	248	364	423	175	70·56	59	16·20

Upon the whole the prices of all kinds of grain ranged higher than in the preceding Fusly. This was owing to large exportations made by sea to other ports, especially to Malabar where the merchants of this place carried and stored large quantities of rice in expectation of realizing very high prices as in the preceding season, and in consequence of which a comparatively small stock of grain was left in the District for home consumption. Moreover, no grain was imported as usual from the adjacent countries in Mysore, where the season appears to have been so adverse that the Coffee planters in the neighbouring Estates had to draw from this District their supplies of rice, &c., for the large bodies of labourers working on their estates. The prices were unprecedentedly high and maintained from July to October, but slightly relaxed, as the new crops held out promise of an abundant harvest.

14. Exports of rice by sea.—There was a slight falling off in these during the year under report, as shown in the subjoined Statement:—

Ports.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
Dutiable Ports.	I. Mds.	I. Mds.	I. Mds.	I. Mds.
Arabia and other Ports in the Persian Gulf ...	33,603	1,11,828	78,225	....
Cutch	70,123	66,501	....	3,622
Portuguese Ports	2,00,689	1,28,934	....	71,755
French Ports	20	......	....	20
Ceylon...	....	100	100	....
Free Ports.				
Bombay	2,14,268	1,59,811	......	54,457
Scinde...	....	123	123	....
Travancore...	....	47	47	....
Malabar	3,46,203	3,92,763	46,560	....
	8,64,906	8,60,107	1,25,055	1,29,854
Net decrease...	....	....	....	4,799

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15. Exports of Coffee.—These show a falling off, owing, I am informed, to the outturn of the Coffee crop in Coorg and Mysore having been a scanty one. Carriage for Coffee is also stated to have been difficult to procure, in consequence of the prevalence of murrain among cattle above the ghauts, which obliged the Planters to make a greater use than heretofore of the Railway from Bangalore to Madras.

Ports.	Fusly 1275.	Fusly 1276.	Difference.	
			Increase.	Decrease.
	Cwts.	Cwts.	Cwts	Cwts.
London	21,388	14,268	......	7,120
France...	20,945	8,596	......	12,349
Arabia and Persian Gulf...	18,160	27,916	9,756	......
Other Ports...	13,665	13,763	98	......
	74,158	64,543	9,854	19,469
			Net Decrease...	9,615

16. Ryots' Holdings.—The District not having ever been surveyed, the extent of Ryots' holdings is unknown.

17. Cultivation and Settlement.—The extent of cultivation cannot be given, as no accounts are kept in this District of the actual amount of land under tillage. The following Abstract, however, shows tho gross assessment, the remissions, and the net revenue including Miscellaneous Items as compared with the results of the preceding Fusly:—

A Comparative Statement of Cultivation and Settlement.

Items.	Last Fusly.				Present Fusly.				Increase.		Decrease.	
	Extent.	Assessment.			Extent.	Assessment.			Extent.	Assessment.	Extent.	Assessment.
1	2	3			4	5			6	7	8	9
		RS.	A.	P.		RS.	A.	P.		RS.		RS.
Dry ... ... } Wet ... ... }	...	13,76,296	1	6	...	13,79,730	14	5	...	3,435	...	...
Total...	...	13,76,296	1	6	...	13,79,730	14	5	...	3,435	...	...
Deduct												
Remissions ...	...	......	...	...	...	......	...	...	...	...	...	...
Road Fund ...	...	......	...	...	...	......	...	...	...	...	—	...
Village Service Fund... ...	...	......	...	...	...	......	...	...	...	...	...	...
Other remissions as particularized in Statement No. 4. ...	...	38,242	11	11	...	36,358	4	0	...	...	...	1,884
Remaining Beriz	...	13,38,053	5	7	...	13,43,372	10	5	...	5,319	...	...
Add Miscellaneous Items, Land Revenue... ...	...	65,400	7	2	...	39,729	10	1	...	...	...	25,671
Total...	...	14,03,453	12	9	...	13,83,102	4	6	...	...	...	Net. 20,352

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There has been on the whole a net decrease in "Land Revenue" and "Miscellaneous Items" of Rupees 20,352. The decrease, however, entirely occurs in Miscellaneous Items, the causes of which will be detailed separately in connection with Statement No. 5. The net increase under "Land Revenue," after deducting remissions, amounts to Rupees 5,319, of which Rupees 478-15-9 is the amount of increased assessment collected on lands held on progressive cowle; Rupees 3,808-8-8 the assessment fixed on lands newly brought under cultivation; and Rupees 1,031-12-5 the amount of portions of assessment on old estates hitherto placed under "Temporary Remissions," but now brought to account, the lands having been found capable of bearing it. The particulars of the decrease of Rupees 1,884-7-11 under "Remissions" is explained below.

18. Remissions, Permanent—*Statement No.* 4.—There have not been any such remissions during the year under report.

19. Temporary Remissions.—The Fusly under review presents a net decrease of Rupees 1,884-7-11 under this head.

	RS.	A.	P.
Fusly 1275...	38,242	11	11
,, 1276...	36,358	4	0
Decrease...	1,884	7	11

The particulars of the several items of remissions which have contributed to this result are explained below:—

Item No. 1, "*Shamilat Banzar,*" (*portions of fields left uncultivated.*)—The decrease appearing under this head arises from a larger extent of fallows in assessed estates having been brought under cultivation during this favourable year:—

	RS.	A.	P.
Fusly 1275...	4,860	0	7
,, 1276...	4,283	9	7
Decrease...	576	7	0

No. 4, "*Land flooded or injured by water.*"—The trifling increase under this item is the amount of a fresh remission allowed during the year on a portion of a certain land which had been washed away by the river:—

	RS.	A.	P.
Fusly 1275	2,144	14	2
,, 1276	2,148	0	7
Increase...	3	2	5

No. 6, "*Cowle Remissions.*"—The decrease under this head is the assessment of certain Cowles having matured:—

	RS.	A.	P.
Fusly 1275...	888	4	1
,, 1276...	429	0	9
Decrease...	459	3	4

No. 10, "*Loss of crops.*"—The decrease is trivial and accidental:—

	RS.	A.	P.
Fusly 1275...	66	8	0
,, 1276...	59	8	0
Decrease ...	7	0	0

No. 11, "*Conditional Inams granted by the Company's Government.*"—The decrease arises from a certain Inam having lapsed by decease:—

	RS.	A.	P.
Fusly 1275...	54	1	1
,, 1276...	48	0	0
Decrease ...	6	1	1

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No. 12, "*Waste Salt pans.*"—The decrease under this item is owing to the assessment on a certain wurg in the Kassergode talook, a portion of which was hitherto remitted on account of "Waste Salt pans" contained in it having been paid in full during the Fusly in consequence of the Salt pans having been brought under cultivation:—

	RS.	A.	P
Fusly 1275	3,200	2	7
,, 1276	3,135	8	6
Decrease ...	64	10	1

No. 13, "*Lands unoccupied.*"—This item presents a net increase both in the number of lands unoccupied and the amount of their assessment. This increase chiefly occurs in the Uppinangady talook, some of the Maganies of which being at the foot of the ghauts are so unhealthy, that the inhabitants were obliged to relinquish many wurgs from the difficulty of cultivating the same:—

	Number of Wurgs.	Assessment.		
		RS.	A.	P.
Wurgs lying waste in Fusly 1275	340	4,620	10	0
Deduct				
Wurgs brought under cultivation in Fusly 1276	21	183	0	11
	319	4,437	9	1
Add				
Wurgs remaining uncultivated in Fusly 1276	26	634	4	5
Total...	345	5,071	13	6
Increase...	5	451	3	6

No. 14, "*Deficiency of land.*"—The decrease under this head is caused by the fact of a number of Estates which were hitherto supposed to be deficient in extent, having been found on inquiry and survey to contain sufficient land to bear assessment, and such assessment having been charged and recovered accordingly:—

	RS.	A.	P.
Fusly 1275	11,285	1	6
,, 1276	10,306	6	5
Decrease ...	978	11	1

No. 15, "*Board Shifaras.*"—Out of the amount of remissions allowed under this head for Fusly 1275, Rupees 61-12-6 were brought to account during the Fusly under report. Hence the decrease shown below:—

	RS.	A.	P.
Fusly 1275	9,681	11	0
,, 1276	9,619	14	6
Decrease ...	61	12	6

No. 16, "*General circumstances of distress.*"—The trifling decrease under this head calls for no special remark:—

	RS.	A.	P.
Fusly 1275...	53	9	8
,, 1276...	50	14	11
Decrease...	2	10	9

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No. 17, "*Deficiency of produce.*"—Certain estates, the assessment on which had been temporarily reduced, having now been found to be sufficiently productive to bear an increased assessment, were charged accordingly, and hence the decrease under this head:—

	RS.	A.	P.
Fusly 1275	1,387	13	3
,, 1276	1,205	7	3
Decrease ...	182	6	0

20. Extent of land cultivated with special products.—The only special product raised to any extent in this district is the Sugar-cane. There was a slight decrease in the extent of land cultivated with this article, but an increase in its price.

Enclosure B. in Statement No. 3.

Fusly.	Extent in acres.	Price of Jaggery per Candy.
1275	1,019	48
1276	1,012	59
	Decrease. 7	Increase. 11

The long drought which prevailed up to the close of May proved injurious to Sugarcane plantations, and the yield was in consequence scanty, as may be judged from the fact that the quantity of Jaggery exported during the late was two-thirds less than that of the preceding Fusly. The falling off in exports is also partly attributable to short comings in the usual exchangeable imports from above the Ghauts.

	Exports. Cwts.
Fusly 1275...	6,485
,, 1276...	2,239
Decrease ...	4,246

21. Land Revenue, Miscellaneous items—*Statement No.* 5.—Statement No. 5 shows the revenue from this source, amounting to Rupees 39,729-10-1, which compared with the figures of the previous year gives a net decrease of Rupees 25,670-13-1. The chief item which has contributed to this large decrease is the revenue derived from Coir, the produce of Amindivi Islands, in which alone there is a falling off to the extent of Rupees 28,182 ; but this decrease is reduced by a slight increase in some other items such as "Coomeri," "Shevoy Kist," &c.

	RS.	A.	P.
Fusly 1275	65,400	7	2
,, 1276	39,729	10	1
Decrease ...	25,670	13	1

Item No. 50, *Revenue derived from Coir, the produce of Amindivi Islands.*—The decrease of Rupees 28,182 under this head is chiefly attributable to a much smaller quantity of Coir having been sold during the year under report than was disposed of in the previous year, and also to a falling off in the prices obtained. In Fusly 1275 the balance of stock out of the supply of the preceding year was as large as 958 candies, the whole of which, together with 248 Candies out of the importations of the year, was sold in that very year, and realized an average price of Rupees 39-4-0 per candy; whereas during the year under report, the previous year's balance amounted

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only to Candies 515, and this alone was sold at an average price of Rupees 37 per candy, and the year's supply awaits disposal.

	Number of Candies sold.	Amount realized.
		RS.
Fusly 1275	1,205	47,246
,, 1276	515	19,064
Decrease ...	690	28,182

Item No 38—"*Coomeri cultivation.*"—There is nothing particular or worthy of remark under this head, except that both the extent of land cultivated wlth Coomeri and the amount of assessment thereon shows an increase as compared with the cultivation of the previous year. This is owing to certain Ryots of the Uppinangadi and Kundapur talooks having cultivated Coomeri on their Kumaki lands without permission, and such cultivation having been charged with an assessment varying from 1 to 4 Rupees per acre by way of penalty. There were also a few more cases of confiscation of crops than in the previous Fusly.

	Extent of land cultivated.			Revenue.		
	A.	G.	D.	RS.	A.	P.
Fusly 1275.						
Amount included in the Jummahbundy	4,617	0	12	4,167	11	11
Punished with confiscation of crop, &c.	...	...	...	365	14	0
	...	...	...	4,533	9	11
Fusly 1276.						
Amount included in the Jummahbundy including additional tax levied by way of penalty on excesses	4,752	3	4	5,341	1	0
Punished with confiscation of crop, &c.	...	...	...	673	11	5
	...	...	...	6,014	12	5
Increase ...	...	...	...	1,481	2	6

There have been many instances of Ryots, to whom the privilege of cultivating Wurgdar Coomeri is conceded in the Kassergode talook, having exceeded the limits assigned them to such an extent that it was found expedient to institute criminal proceedings against them; but these repressive measures are at best objectionable make-shifts. The subject has been separately reported on.

22. SUNDRY SOURCES OF REVENUE.—The revenue derived from Sundry Sources of all descriptions, including "Miscellaneous items," is shown in the subjoined Statement, which exhibits a net increase of Rupees 6,905 over that of Fusly 1275:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Abkarry, including Miscellaneous items ...	89,472	1,06,458	16,986	......
2. Salt, do. do.	6,03,836	5,79,395	......	24,441
3. Sea Customs, do. do.	57,439	61,206	3,767	......
4. Stamps, do. do.	1,39,875	1,43,073	3,198	......
5. Income-tax, do. do.	661	......	......	661
6. License-tax, do. do.	......	8,056	8,056	......
	8,91,283	8,98,188	32,007	25,102
Net Increase ...	......	......	6,905	......

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The causes of variations under each head are as follows:—

1. *Abkarry.*—The increase of Rupees 16,986 in this item is due to the higher rents obtained at the sales of the farms in June 1866, owing to increased competitions among the bidders on account of the farm having increased in value.

	RS.
Fusly 1275	89,472
,, 1276	1,06,458
Increase ...	16,986

2. *Salt.*—The large decrease of Rupees 24,441 in salt revenue is due to the inland salt sales having fallen off to the extent of nearly half a lac of Indian Maunds.

	RS.
Fusly 1275	6,03,836
,, 1276	5,79,395
Decrease ...	24,441

This is attributable chiefly to the great scarcity of food-grains, and the prevalence of cattle murrain above the Ghauts, in consequence of which the usual traffic between this District and the adjacent province of Mysore was much impeded, and there was consequently less carriage available for transport of salt from the coast to the interior.

Fuslies.	Home consumption.	Inland consumption.
	In. Mds.	In. Mds.
1275	1,79,835	2,05,929
1276	1,80,403	1,57,627
	Increase. 568	Decrease. 48,302
Net Decrease...	......	47,734

3. *Sea Customs.*—The increase of Rupees 3,767 under this head is attributable chiefly to a larger quantity of grain having been exported during the year under report to foreign or dutiable ports, as well as partly to a slight increase in the amount of duty levied on the exported grain and on imports of spirits, &c., from London, &c.

	RS.
Fusly 1275	57,439
,, 1276	61,206
Increase ...	3,767

4. *Stamps.*—The increase under this head is apparently due partly to increased dealings among the people, and partly to the operations of Act XXI. of 1867 at the close of the year.

	RS.
Fusly 1275	1,39,875
,, 1276	1,43,073
Increase ...	3,198

Rupees 8,056.

5. *License-tax.*—This is working satisfactorily, though it is believed that many persons liable to the tax are still hanging back.

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23. Abstract showing the Revenue from both Land and Sundry Sources.—On the whole the result of the Revenue administration of this District for the Fusly under report, as compared with that of the previous year, is a net decrease of Rupees 13,446 as shown below:—

Items.	Fusly 1275.	Fusly 1276.	Increase.	Decrease.
	RS.	RS.	RS.	RS.
1. Land Revenue	14,03,454	13,83,102	......	20,352
2. Sundry Sources of Revenue...	8,90,622	8,98,189	7,567	......
Total ...	22,94,076	22,81,291	......	Net. 12,785
Income-tax	661	......	......	661
Total ...	22,94,737	22,81,291	......	13,446

As already explained, this net decrease is chiefly attributable to a falling off in the Salt revenue and in the sale proceeds of Amindivi Coir. The former was the consequence of the famine in inland districts, the latter an accident.

24. Demand, Collection, and Balance of all sources of Current Revenue.—The subjoined Statement exhibits the Demand, Collection, and Balance of Current Revenue for the Fusly under report:—

Items.	Demand.	Collection.	Balance at the end of the Fusly.	Subsequent Collections up to 31st August.	Balance.
	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.	RS. A. P.
Land Revenue.	13,83,102 4 6	13,73,736 12 11	9,365 7 7	6,646 9 4	2,718 14 3
Sundry Sources.	8,98,188 11 7	8,96,455 6 3	1,733 5 4	1,733 5 4	... ...
	22,81,291 0 1	22,70,192 3 2	11,098 12 11	8,379 14 8	2,718 14 3

It will appear that the outstanding balance of Land Revenue at the end of the year was reduced by subsequent collections to Rupees 2,718-14-3. Steps have been taken for the early realization of this amount. It is nearly all in Kadapara. The sum of 1,733 Rupees, which was outstanding under Sundry Sources, consisted of Abkarry Revenue. The amount was fully realized in the subsequent month of July.

25. Demand, Collection, and Balance of arrears.—The following is a Statement of Demand Collection, and Balance of arrears:—

	Land Revenue.	Sundry Sources of Revenue.	Total.
	RS. A. P.	RS. A. P.	RS. A. P.
Balance at the commencement of the Fusly...	4,117 15 11	3,701 7 10	7,819 7 9
Amount collected within the Fusly	3,952 9 9	3,663 9 10	7,616 3 7
Remitted as per sanction of Government, 23rd August 1866, No. 2,197, R. D...	67 14 2	37 14 0	105 12 2
	4,020 7 11	3,701 7 10	7,721 15 9
Balance at the close of the Fusly	97 8 0	... ...	97 8 0

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The above sum of Rupees 97-8-0 is due on a certain Inam land in the Mangalore talook, being the assessment of that land for two years. The holders of this Inam have hitherto been dependant for its payment on an equivalent allowance in cash received by them from the public treasury. The payment of the above allowance having, however, been suspended in consequence of the demise of the late holder of this Inam, and pending the decision of Government as to the claims of the heirs, the revenue due on the land has necessarily come under arrears. The case has, however, been lately decided by Government in their Proceedings of 8th June last, No. 1,301, and the Inam directed to be continued to the heirs of the deceased. Payment of the arrears of the allowance will therefore now be made, and the Government dues on the land recovered.

26. Comparative Abstract of Collections.—The collections of the year as compared with those of the previous Fusly are shown in the subjoined Statement:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Ryotwar	1,886	13,34,053	13,35,939	3,953	13 36,544	13,40,497	4,558	...
Miscellaneous Items.	415	61,736	62,151	3,664	37,192	40,856	...	21,295
Total...	2,301	13,95,789	13,98,090	7,617	13,73,736	13,81,353	4,558	21,295
Abkarry	637	89,472	90,109	......	1,04,725	1,04,725	14,616	...
Salt...	.....	6,03,836	6,03,836	......	5,79,395	5,79,395	...	24,441
Sea Customs	......	57,439	57,439	......	61,206	61,206	3,767	...
Stamps	......	1,39,875	1,39,875	......	1,43,074	1,43,074	3,199	...
License-tax	......	......	......	......	8,056	8,056	8,056	...
Total...	637	8,90,622	8,91,259	......	8,96,456	8,96,456	29,638	24,441
Grand Total...	2,938	22,86,411	22,89,349	7,617	22,70,192	22,77,809	34,196	45,736
Income-tax...	951	661	1,612	......	......	......	...	1,612
	3,889	22,87,072	22,90,961	7,617	22,70,192	22,77,809	34,196	47,348
							Net Decrease...	13,152

It will be seen that there is an increase in the collections from all other items, except "Salt" and "Land Revenue Miscellaneous Items," the causes of the falling off in which have already been explained in their appropriate places. Hence it would appear that internally and individually, and in spite of an adverse season, the district has nevertheless prospered, and suffered only from external influences, the consequence of unfavourable seasons in other inland districts.

27. Coercive Process.—In only one solitary instance was it found necessary to sell a piece of land in satisfaction of the Government demand due thereon, which was wilfully withheld. All the cases in which moveable property was attached are in Kadapara, the assessment on which has now been sanctioned by the Board.

Nature of property.	Cases.	Amount of arrears.			Value of property sold.		
		RS.	A.	P.	RS.	A.	P.
Immoveable	1	7	3	8	16	0	0
Moveable	18	3,423	8	1	3,718	0	0
	19	3,430	11	9	3,734	0	0

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28. CHARGES.—Statement No. 9 exhibits the Revenue charges incurred during the year under report. They amounted to Rupees 2,57,328, and were Rupees 1,48,008 below those of Fusly 1275, as shown in the subjoined abstract. This is owing chiefly to a decrease in the salt charges:—

Items.	Fusly 1275.	Fusly 1276.	DIFFERENCE.	
			Increase.	Decrease.
	RS.	RS.	RS.	RS.
Land Revenue	1,24,362	1,25,386	1,024	...
License-tax	......	6	6	...
Income-tax	280	......	......	280
Sea Customs	13,768	6,597	......	7,171
Salt...	2,59,605	1,17,490	......	1,42,115
Stamps	7,321	7,849	528	...
	4,05,336	2,57,328	1,558	1,49,566
			Net Decrease...	1,48,008

(1.) *Land Revenue charges.*—The net increase of Rupees 1,024 under Land Revenue charges arises chiefly from a larger amount having been disbursed during the year under report on account of the salaries and fixed tentage of Assistant Collectors, also from the Huzoor Treasury Deputy Collector having drawn an increased rate of salary from January 1867 consequent on his promotion; and the increased salaries sanctioned to some of the Huzoor and Talook servants having been paid throughout the year, while in the previous Fusly they had been disbursed only for a portion of the year.

Saderwarid	154
Contingencies...	531
Miscellaneous Items	2,348
	3,033

Under other items such as "Saderwarid," "Contingencies," "Miscellaneous charges," &c., included under this head, there is a decrease, amounting in the aggregate to Rupees 3,033, as shown in the margin, resulting in the first mentioned two items, partly from greater economy used, and also from there having been no purchases of furniture, &c., during the year under report, which item had to some extent swelled the charges of Fusly 1275. The decrease of Rupees 2,348 in Miscellaneous Items is owing to a smaller quantity of Coir having been purchased from the Islanders during the year, and to a small saving in the price paid for rice supplied to them in payment for the same.

(2.) *Sea Custom Charges.*—There is a decrease under this head, arising almost entirely from the fact of very few refunds of Customs duty having been made during the year, whereas in Fusly 1275, as large a sum as Rupees 7,019 was refunded on account of duty on coffee, grain, &c., under Government Order, 5th July 1867, from special causes.

	RS.
Fusly 1275	13,768
,, 1276	6,597
Decrease...	7,171

(3.) *Salt Charges.*—There is on the whole a decrease of Rupees 1,42,115 under this head as shown below, attributable chiefly to a smaller quantity of Bombay and Goa Salt having been purchased for the use of the Government monopoly during the year under report in consequence of there having been, at the beginning of the Fusly, a large stock in hand out of the previous year's store, while the rates at which contract for the supply of this salt were accepted were also a little

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more favourable than those of the previous year. The quantity of salt purchased from local manufactures and paid for was likewise less than that taken in the previous Fusly.

	RS.
Fusly 1275...	2,59,605
,, 1276...	1,17,490
Decrease ..	1,42,115

The following Statement shows the purchases made of the different descriptions of salt in comparison with those of Fusly 1275:—

Fusly.	Bombay salt.		Goa salt.		Local Manufacture.		Total.	
	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.	Quantity.	Value.
	IN. MDS.	RS.	IN. MDS.	RS.	IN. MDS.	RS.	IN. MDS.	RS.
1275	2,08,316	1,40,248	1,65,088	81,553	1,10,588	12,096	4,83,992	2,33,897
1276...	93,248	41,201	1,42,020	43,789	70,519	7,713	3,05,787	92,703
Decrease...	1,15,068	99,047	23,068	37,764	40,069	4,383	1,78,205	1,41,194

Among other minor items of salt charges there is a decrease of Rupees 1,558 under the head of "Contingencies," which is owing to the expenditure of last year having been swelled by payments made for repair of salt-weighing machines and mercals, which items do not occur in the present Fusly.

There is an increase of Rupees 590 under the head of "Establishment," and of Rupees 1,500 under "Petty Construction and Repairs;" the former is owing to certain salt servants having, under Government Orders, drawn increased rates of salaries throughout the year, whereas in Fusly 1275 they were debited only for a few months. The latter is the cost of constructing a salt Cotaur in the District, which under the present rules is debitable to Salt Revenue.

(4.) *Stamp Charges.*—The small increase of Rupees 528 in Stamp Charges is due to larger refunds of Stamp duty made by the Court, and also to a slight increase in the amount of commission paid to Stamp Vendors consequent on increased sales.

	RS.
Fusly 1275...	7,321
,, 1276...	7,849
Increase...	528

29. Wastage of Salt.—This is shown in the subjoined Comparative Statement:—

Fusly.	Quantity stored.	Wastage.	Per-centage.
	IN. MDS.	IN. MDS.	IN. MDS.
1275	2,47,927	4,119	1·66
1276	2,72,215	11,563	4·25
	Increase...	7,444	......

It will be seen that the wastage of salt during the year under report is as large as 11,563 Indian Maunds, which gives a percentage of 4·25 against 1·66 in the previous Fusly. This is owing exclusively to the introduction of weighment in all salt transactions during the year, while it must be remembered that the salt in which this wastage was found was stored in the previous Fusly by measurement under the old system. The result of weighment has been unfavourable to

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the District, and Goa salt, both of which descriptions being very light, from 480 to 580 mercals of the former, and from 406 to 450 of the latter, were found requisite to make up a garce of 120 Indian Maunds in weight; while the Bombay salt being hard-grained and solid, from 351 to 360 mercals of this sufficed to give the weight of a garce of 120 Indian Maunds. Hence there was a loss in the former of 11,563 Indian Maunds, and a gain in the latter of 11,857 Indian Maunds.

I request the sanction of Government for writing the above wastage of Indian Maunds 11,563 off my accounts, as also the wastage of Fusly 1275, amounting to Indian Maunds 4,119, sanction for which has not yet been received.

30. Examination of Talook and Village Accounts.—The Talook and Village accounts of the Kundapur and Udipi talooks were examined by the Head Assistant Collector, and those of Mangalore, Cassergode, and Uppinangadi talooks at the Huzoor. The Talook accounts though still susceptible of improvement, are now kept in much better order than formerly, being all written on neatly printed forms which were supplied in Fusly 1275. A similar improvement seems to be very necessary and desirable in the case of the Village accounts, which being written in manuscript, are still faulty in many respects; and with this view the requisite quantity of paper has been indented for.

31. Landed Property acquired by Public Servants.—During the year under report thirteen Public Servants in the Revenue Department acquired landed property paying an aggregate assessment of Rupees 518-3-3.

32. Conduct of Subordinate Officers.—This head being purely personal and relating to a period when I was not in the District, I am not in a position to venture any remarks of my own, and append in lieu thereof an abstract of the entries made in the Service Register by my predecessors of such public servants as should find a place in this report.

Mr. J. F. Fernandez, Treasury Deputy Collector. Particularly hardworking and respectable. Services invaluable.

Mr. J. Ball, Salt Deputy Collector. A man of first rate character, and most anxious to serve the Government well.

Ankola Rudrappa, Huzoor Serishtadar. A man of good character; above all petty intrigue; thoroughly understands the Revenue system in Canara; always does his utmost, and has given material assistance; unacquainted with the English; cannot be considered as up to the requirements of a Serishtadar in these times.

Gollarkeri Narrain Row, Tahsildar of Udipi. Very able, intelligent, and vigorous.

Tombat Suba Row, Tahsildar of Kassergode. Gentlemanly able; not energetic.

Manjeshwar Ramappa, Tahsildar of Mangalore. Intelligent, hardworking; an excellent English scholar; gave satisfaction.

Ankola Balkristappa, Acting Tahsildar of Uppinangadi. An excellent public servant.

Manki Lakshuman Row, Tahsildar of Cundapur. Honest, and anxious to do his duty; had not a high opinion of his intelligence and efficiency in properly controlling his office.

Venkappa Punja, then Deputy Tahsildar of Karkal. An intelligent, well-behaved, satisfactory man; of a caste which has only one other representative in the District.

Belle Dasappa, Deputy Tahsildar of Beltangadi. Undoubtedly clever and capable; inclined to crooked ways.

Mahomed Alli, Deputy Tahsildar of Buntwal. A respectable quiet Mahomedan of very ordinary abilities.

Mavil Rama, Deputy Tahsildar of Nileshwar. Has borne a good character; sickly; would be better away from his fellow caste men.

(Signed) H. S. THOMAS,
Acting Collector.

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SETTLEMENT REPORT

OF

MALABAR.

---

1. I have the honour to submit the Annual Report on the Settlement of the Land and Sundry sources of Revenue in this District for the Fusly ending 30th June 1867, with the prescribed Statements.

The Quinquennial Returns now due are also submitted in the forms circulated with the Board's Circular Memorandum of 1st November 1866, No. 1,097. These will be noticed further on.

Sub-Division.
Cherakal.
Kottayom.
Kurumbranad.
Head Assistant's Division.
Palghaut.
Walluvanad.
Deputy Collector's Division.
Wynad.
Ponani.

2. As usual the Settlement of the talooks noted was made within their respective limits by the Officers in whose Divisions they are situated. The Settlement of a portion of the Calicut talook was made by me previous to my taking privilege leave in March; and I deferred completing it pending the receipt of orders on my reference* about the levy of Road Cess on lands situated in Municipalities. The Settlement of the Calicut talook was completed by Mr. Hannyngton on receipt of Board's Proceedings, dated 12th April 1867, No. 2,339, and in accordance therewith, the Road Cess was then included in the demand against each Ryot, including those having lands within Municipal limits. The Board will be glad to learn that this course will not be followed in the current year, as the Municipal Commissioners, to whom the question of assessing or not assessing such lands was left, decided to exempt them. Ernad and Cochin were wholly settled by Mr. Hannyngton.

* Dated 14th February 1867, No. 42.

3. Changes in the number and tenure of villages.—There was no change in the tenure of villages during the year; but their number was reduced by one under the sanction conveyed in the Board's Proceedings, dated 29th August 1866, No. 6,177; Kolangode and Padinharatara Amshoms being merged in one and designated Madalamada.

4. Remarks on the Season.—The south-western monsoon commenced later, and the first showers were meagre, especially in the Eastern talooks. This partial failure of rain in the early part of the season proved somewhat detrimental to the Kanni crop ; but a few good showers in July and August saved it, and the local harvests at the latter end of September served considerably to alleviate the distress which prevailed during the three preceding months. The yield of the Kanni crop was about average.

The north-east monsoon set in seasonably, and the Magarom crop was good.

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The total fall of rain was less by 17·53 inches than that of Fusly 1275. The annexed Statement shows the falls of rain during the last four years:—

Months.	Fall of rain.							
	In 1863-64.		In 1864-65.		In 1865-66.		In 1866-67.	
	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.	Inches.	Tenths.
April	8	$5\frac{7}{16}$	1	7	2	4	0	$8\frac{3}{10}$
May	9	$\frac{7}{8}$	4	$5\frac{1}{4}$	...	...	1	$4\frac{5}{10}$
June	40	$5\frac{1}{4}$	36	4	29	$6\frac{4}{10}$	22	8
July	37	$4\frac{15}{16}$	.51	$1\frac{1}{12}$	39	1	27	$2\frac{4}{10}$
August	23	$5\frac{15}{32}$	.26	$7\frac{11}{40}$	16	$3\frac{2}{10}$	9	$9\frac{5}{10}$
September	5	$5\frac{1}{2}$	9	$8\frac{187}{600}$	2	$8\frac{7}{10}$	4	$7\frac{8}{10}$
Total......	124	$7\frac{15}{32}$	130	$2\frac{69}{75}$	90	$3\frac{3}{10}$	67	1
October	7	$8\frac{5}{8}$	7	$2\frac{29}{60}$	8	$2\frac{8}{10}$	12	4
November	0	5	1	$4\frac{31}{60}$	3	$4\frac{6}{10}$	3	$3\frac{8}{10}$
December	1	1	0	$1\frac{79}{600}$	0	$6\frac{9}{10}$	2	$4\frac{6}{10}$
January...	0	$\frac{1}{16}$	...	...	0	$6\frac{5}{10}$	...	...
February	...	...	0	$\frac{49}{120}$	...	...	...	...
March	...	...	0	$\frac{41}{80}$	...	...	0	$5\frac{4}{10}$
Total......	9	$4\frac{7}{16}$	8	$9\frac{21}{400}$	13	$\frac{3}{10}$	18	$7\frac{8}{10}$
Grand total......	134	$1\frac{29}{32}$	139	$1\frac{389}{400}$	103	$4\frac{1}{10}$	85	$8\frac{8}{10}$

5. Sanitary state of the District.—During the year under report the district suffered less from Cholera than in the preceding one, the deaths under this cause having fallen from 23,000 in Fusly 1275, to 3,000 in Fusly 1276. Small-pox prevailed to a greater extent than in the previous year, and cases of Fever and Bowel-complaints were also more numerous:—

	Cholera.			Small-pox.		
	Cases.	Deaths.	Recovered.	Cases.	Deaths.	Recovered.
In Fusly 1272	722	561	161	7,216	1,523	5,693
,, 1273	8,692	6,648	2,044	12,596	4,417	8,179
,, 1274	21,292	16,532	4,760	4,515	2,279	2,236
,, 1275	28,221	23,328	4,893	3,348	737	2,611
,, 1276	3,791	3,110	681	6,305	1,708	4,597

6. Prices.—The prices of grain again show an increase over those of the previous year, and exceed the average of the last ten years considerably, as shown in the subjoined Statement. This is due to the prevailing scarcity in the early part of the Fusly during which the prices of all articles of food ranged abnormally high. Second sort paddy was sold in July and August at Rupees 313 and 332 respectively per garce:—

	Fusly 1275.	Fusly 1276.	Increase.	Average of the last ten years.
Prices of Paddy, per garce, first sort	233	264	31	205
Do. do. second sort ...	229	247	18	191

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Towards the close of the Fusly, however, it fell to the level of the price of the previous years, namely, Rupees 222.

The famine prices which prevailed resulted mainly from the absence of the usual supplies from the districts on which Malabar is dependant for a large portion of its consumption. The effect of the temporary scarcity on the middle and poorer classes of the population was greatly mitigated by the opening of the relief-houses in various parts of the district, as reported on in the Administration Report for 1866-67.

7. Ryots' holding and actual cultivation.—A Comparative Statement of cultivation and settlement is given below:—

Items.	Last Fusly.		Present Fusly.		Increase.		Decrease.	
	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.	Extent.	Assessment.
1	2	3	4	5	6	7	8	9
	Acres.	Rs. A. P.	Acres.	Rs. A. P.	Acres.	Rs.	Acres.	Rs.
Dry	3,73,650	5,83,400 14 6	3,81,815	5,94,437 9 9	8,165	11,037	......	......
Wet	3,79,318	12,52,715 15 9	3,81,151	11,60,875 14 9	1,833	......	......	91,840
Total...	7,52,968	18,36,116 14 3	7,62,966	17,55,313 8 6	9,998	11,037	......	91,840
Add—								
Second crop Assessment.	......	....	......	....	......	......	......	......
Additional Assessment...	......	....	......	....	......	......	......	......
Water tax	......	....	......	....	......	......	......	......
Road Fund	......	....	......	26,685 0 11	......	26,685	......	......
Village Service Fund ...	......	....	......	89,968 11 5	......	89,969	......	......
Total...	7,52,968	18,36,116 14 3	7,62,966	18,71,967 4 10	9,998	1,27,691	......	91,840
Deduct Remissions—								
Road Fund	......	....	......	26,685 0 11	......	26,685	......	......
Village Service Fund ...	......	....	......	89,968 11 5	......	89,969	......	......
Other remissions as shown in Statement No. 4	......	11,339 10 4	......	9,266 12 4	......	......	......	2,073
Total...	......	11,339 10 4	......	1,25,920 8 8	......	1,16,654	......	2,073
Remaining Beriz	......	18,24,777 3 11	......	17,46,046 12 2	......	......	......	78,781
Add Miscellaneous Items	......	13,259 12 1	......	20,738 6 1	......	7,479	......	......
Total...	......	18,38,037 0 0	......	17,66,785 2 3	......	7,479	......	78,781
							Net...	71,252

8. The above Statement shows that while the extent of land cultivated during the year is greater than that in the previous year by 9,998 acres, the net assessment has been less by Rupees 71,252. The decrease is only nominal, and is owing chiefly to the exclusion from "Ryotwar Land Revenue," of the demand on account of Village Service Fund, under the Orders of Government, dated 28th June 1866, No. 1,589.

In reality there has been an increase of Rupees 20,694, which is to be attributed partly to increased cultivation, and partly to the amounts realized by the sale of waste lands in Wynad, having been during the year credited to "Land Revenue Miscellaneous," under the orders of the Accountant General, dated 9th January 1866, No. 4,163.

Demand of Fusly 1275, exclusive of Village Service Fund.	Demand of Fusly 1276, exclusive of Village Service Fund.	Increase.
17,46,091	17,66,785	20,694

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		RS.
9. The Ryotwar Demand of Fusly 1275, exclusive of Village Service Fund, amounted to...		17,46,091
Add Resumption of Remission in Fusly 1276	3,691	
Add new cultivation	18,790	
		22,481
		17,68,572
Deduct remission in Fusly 1276		9,266
		17,59,306
Add increase under Land Revenue Miscellaneous		7,479
		17,66,785

10. WASTE CHARGED AND WASTE REMITTED.—During the year no remissions were allowed on account of lands left waste, and assessment on 7,893 acres left uncultivated, amounting to Rupees 3,937, was charged. These last are principally the dry lands on which a fixed assessment of six Annas the acre is charged.

11. GRANT OF COWLES.—One hundred and twelve Cowle Puttas were issued during the year for 348 acres of Nunja and 150 acres of Punja or properly garden lands. The revenue that will be derived by Government from the former is Rupees 614; that of the latter cannot be estimated under the system at present obtaining in this district of assessing garden lands.

12. REMISSIONS.—The particulars of Remissions are entered in Statement No. 4. The several items of fixed remissions peculiar to the district have been explained in my last report. A few new items added in this year's return will explain themselves.

13. The increase of Rupees 2,103 in the remission for gardens* is owing to about 1,398 acres of land in Wynad used for Coffee cultivation having gone out during the year.

* No. 13 in the Statement.

14. COLLECTIONS.—The annexed Statement shows the collections during the year on account of Land and Sundry Sources of Revenue, as compared with those of the previous year:—

Items.	Fusly 1275.			Fusly 1276.			Increase.	Decrease.
	Arrears.	Current.	Total.	Arrears.	Current.	Total.		
Land Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.
Permanently settled	5,000	10,000	15,000	5,000	10,000	15,000	...	...
Shrotriem Jodi, &c	...	...	...	...	2,031	2,031	2,031	...
Ryotwar	33,945	17,72,668	18,06,613	53,684	16,88,203	17,41,887	...	64,726
Miscellaneous ...	3	13,251	13,254	9	18,728	18,737	5,483	...
Total...	38,948	17,95,919	18,34,867	58,693	17,18,962	17,77,655	7,514	64,726
Abkarry	...	1,62,033	1,62,033	...	1,66,742	1,66,742	4,709	...
Salt	...	8,00,973	8,00,973	...	8,98,914	8,98,914	97,941	...
Sea Custom	...	92,770	92,770	...	97,589	97,589	4,819	...
Land do. ...	...	4,981	4,981	...	5,468	5,468	487	...
Stamp	...	4,00,207	4,00,207	...	3,99,865	3,99,865	...	342
License-tax	...	...	...	...	11,772	11,772	11,772	...
Total...	38,948	32,56,883	32,95,831	58,693	32,99,312	33,58,005	1,27,242	65,068
						Net...	62,174	

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15. LAND REVENUE.—The Land Revenue collections show a decrease of Rupees 57,212. This is wholly under Ryotwar, and is due to the Village Service Fund having been separated from that head, and carried to Local Fund under the orders quoted above.

The Jodi newly imposed under the Inam Settlement is also shown separately, and not included as in the previous year under Ryotwar.

16. ABKARRY.—The increase of Rupees 4,709 under Abkarry collections is owing to the higher bid obtained for the Cannanore Cantonment Farm.

Price for which sold in Fusly 1275.	That obtained for Fusly 1276.	Increase.
RS.	RS.	RS.
30,000	34,800	4,800

17. SALT.—The Salt collections exhibit an increase of Rupees 97,941, attributable solely to the enhancement in the monopoly price of salt. The total quantity of salt purchased during the year amounted to 6,22,486 Indian Maunds, and exceeded that purchased last year by 67,907 Indian Maunds. The entire quantity was received from Bombay on advertisement at prices averaging Rupees 54-0-4 per Garce.

The charges (Rupees 2,91,328) bear a per-centage of 32½ to the gross collections (Rupees 8,98,914.)

18. SEA CUSTOM.—The increase of Rupees 4,819 under this head is due to increased imports of Copra and Cocoanut-oil from Ceylon.

19. LAND CUSTOM.—The slight variation under this head requires no remark.

20. STAMP.—The Stamp Revenue does not show any material fluctuation. The new Stamp Act No. XXVI. of 1867 having been introduced only in May last, its effect on the revenue has not been very apparent.

21. LICENSE-TAX.—Act No. XXI. of 1867 imposing the License-tax has been in operation only during the last two months of the year. The collections under it amounted to Rupees 11,772.

22. The aggregate collections under the several heads of Revenue abovenamed amount to Rupees 33,58,205, and exceed those of Fusly 1275 by Rupees 62,174. The collections bear a per-centage of 95 Rupees to the total demand of the year.

23. BALANCES.—The uncollected balances at the close of the Fusly on account of current demand amounted to Rupees 65,274, and this amount has been reduced to Rupees 36,390 by the collections in July and August last.

This balance appertains principally to the talooks noted. The balance in Cherakal is the third instalment payable by Sultan Ali, Rajah of Cannanore, which becomes due in September. The Deputy Collector's particular attention was drawn to the balances in Wynad. It is hoped that they will be considerably reduced by the close of the current Fusly.

	RS.
Ponani	8,474
Wynad	22,168
Cherakal	5,000

24. Rupees 4,355-2-1 outstood at the close of the Fusly on account of the arrears of previous Fuslies. Collections in July and August reduced it to Rupees 3,331-13-3. This amount is distributed among five Talooks as noted, and Rupees 1,739-8-9 are reported to be irrecoverable. I beg that sanction may be obtained for writing off the amount from the account. Of this amount, no less than Rupees 1,084-0-1 appertain to Wynad, and are recommended for relinquishment by the Deputy Collector, as they are found to be over-assessments on certain Coffee estates, the extents of which were on re-survey found to be less than what was returned during the first survey, on which the original assessments were based.

	RS.	A.	P.
Ponani	527	14	7
Palghaut	45	4	11
Wynad	2,688	9	0
Cochin	47	12	8
Cherakal	22	4	1
Total...	3,331	13	3

	RS.	A.	P.
Amount recommended for remission for Fusly 1275	306	12	11
Add amount found irrecoverable this year	1,432	11	10
Total...	1,739	8	9

25. EXTENT TO WHICH COERCIVE PROCESS WAS EMPLOYED IN THE COLLECTION OF REVENUE.—No coercive measures were resorted to for the recovery of Government demand during the year under report.

26. CHARGES.—Statement No. 9 shows the gross collections and charges. The charges aggregate to Rupees 5,88,089, against Rupees 6,68,331 of the previous year, and bear a per-centage of 17½ to the collections of the year.

This decrease is due chiefly to more favourable prices paid during the year for the purchase of salt than formerly; to the charges for conveying and storing salt having been less in consequence of the absence of any supply from Madras which entailed heavy Railway charges in Fusly 1275; and to no exceptional charges such as were incurred in Fusly 1275 owing to extensive refunds made of duty levied on exports of Coffee having been incurred during the year.

Under Land Revenue the increase of Rupees 8,202 in the charges on account of salaries of Collectors, &c., is due to changes in the staff of officers in the District, and that of Rupees 3,455 in the Huzoor and Talook establishment charges, is owing to the increased salaries to sundry revenue servants sanctioned in Government Orders, dated 12th September and 28th November 1865, Nos. 2,184 and 2,940, having been paid throughout the year under notice, while in Fusly 1275 the higher rates were allowed only from November 1865.

27. WORKING OF THE NEW SYSTEM OF VILLAGE AND TALOOK ACCOUNTS.—The Talook and Village accounts have been examined, and found to be kept tolerably well.

28. LANDS ACQUIRED BY PUBLIC SERVANTS.—The following Statement shows the particulars of landed property acquired by Revenue servants in the District during the year under notice:—

Name and desinations of servants.	District and Talook in which lands are situated.	Land acquired. Measurement.			Land acquired. Revenue.			How acquired.
		A.	A.	10ths.	RS.	A.	P.	
Padinharekalathil Govinden Nair, Gumastah in the Walluvanad talook.	Valluvanad talook, Malabar District.	0	10	8	...	...	...	Paid for in cash.
Kujisherri Mammoo, Gumastah in the Walluvanad talook.	Do. ...	11	6	12	10	3	5	Obtained by dowry.
Mayengote Ramen Menon, Gumastah in the Walluvanad talook.	Do. ...	8	9	2	32	6	0	Gift from his father.
Perimbrayur Ambalathodi Kellu Menon, Gumastah in the Walluvanad talook.	Do. ...	27	8	0	54	2	9	By inheritance.
Thyilkandi Kunhussa, Sub-Magistrate of Tiruvangadi.	Ernad talook, Malabar District.	1	13	5¾	0	15	9	By purchase.
Chalaproth Karunagara Menon, Tahsildar of Kotteyom talook.	Do. ...	28	8	0	145	0	0	Do.
Perimkolum Gramom Krishna Patter, Tahsildar of Cherakal talook.	Palghaut talook, Malabar District.	138	3	8	80	12	1	Do.
Kannengath Rama Menon, first Gumastah in the Kurumbranad talook.	Walluvanad talook, Malabar District.	0	13	2	...	...	...	Do.
Karuvanthodi Ramen, fifth Gumastah in the Kurumbranad talook.	Kurumbranad talook, Malabar District.	36	4	4½	111	7	3	Do.
Mark Anthony Platel, Tahsildar of Cochin.	Calicut talook, Malabar District.	0	5	4	...	...	...	Do.
Coimbatore Subba Row, Clerk in the Deputy Collector's office, Wynaad.	Wynaad talook, Malabar District.	71	0	0	17	12	9	Do.

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29. Remarks on the Quinquennial Returns.—I now proceed to offer a few remarks on the quinquennial returns herewith submitted.

Enclosure A. showing the number of villages and hamlets, does not materially vary from the corresponding return submitted in Fusly 1271. The number of villages as now given is less by one for the reason stated in paragraph 3 of this report. Sultan Ali, Rajah of Cannanore, is the only revenue payer in the position of a Zemindar in this District. His charge embraces the Laccadive Islands, which are not included in any talook, and whose extent and the number of villages and hamlets they comprise are not recorded in our Revenue accounts. No. 1 in Enclosure A. is therefore left blank.

Enclosure B. shows the Circar ayacut and cultivation for the year. The extent is merely approximately entered. A comparison of the present Ryotwar Revenue as shown in this Statement with that entered in the last Quinquennial return shows a slight decrease. But this is merely nominal, as nearly 90,000 Rupees, being collections on account of Village Service Fund, have been transferred since the previous report from the head of Ryotwar to that of Local Funds, as explained in paragraph 8 of this report. In reality, therefore, there has been an increase as noted, * which is due principally to the extension of coffee cultivation.

As per Statement of Fusly 1271.	As per present Return.	Decrease.
17,60,824	17,55,313	5,511.

* Total assessment of Fusly 1271, (Ryotwar.)	Ryotwar assessment of Fusly 1276, inclusive of Village Service Fund.	Increase.
17,60,824	18,45,282	84,458

Enclosure C. is blank, as there are no irrigation works in the District.

Enclosure D. is important, as indicative of the advance which the District has made in material prosperity during the last five years. It shows an increase in the number of houses, and in that of every section of the population. A Comparative Abstract Statement of the population is subjoined, which exhibits an increase of 1,47,297, or nearly 8 per cent. The census of the District was taken on the 1st March last, as directed:—

Total population of 1271	17,09,081
Do. of 1276...	18,56,378
Increase...	1,47,297

Note.—The present census embraces the Military, which was not the case previously.

	Adults.		Children.		Total.	
	Males.	Females.	Males.	Females.	Males.	Females.
Population of 1271 ...	5,02,923	5,40,583	3,54,257	3,11,318	8,57,180	8,51,901
Do. of 1276 ...	5,58,308	5,96,571	3,72,732	3,28,767	9,31,040	9,25,338
	55,385	55,988	18,475	17,449	73,860	73,437

Repeated orders were issued to secure accuracy in the census returns, and I believe that they are at any rate as reliable as on any previous occasion ; though peculiar difficulties do attend the taking a census where the residences are so scattered as in Malabar.

That the population is increasing rapidly is evident, and the fact affords satisfactory evidence of the advancing prosperity of the District.

Amidst this general rise in the population the fall in the number of agriculturalists, as sohwn by the return, calls for explanation. The decrease is chiefly in the talooks noted.* It is ascribed in some places to sundry proprietors, who hitherto let their lands on simple lease, having taken many small farms from the lessees, and undertaken their cultivation themselves.

Agricultural population.

As per census of Fusly 1271.	As per census of Fusly 1276.	Decrease.
11,63,881	11,15,213	48,668

* Calicut. Wallnvanad. Ponani. Pa'ghaut. Wynad.

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But the principal cause is probably that many of the small agriculturalists have found more lucrative employment on the public works, at the coast towns, and in miscellaneous callings, than in purely agricultural pursuits.

Enclosure E. gives the number of Ryots, Puttas, Ploughs, and Cattle. The decrease in the number* of Puttas is the result of the exclusion this year of the number of cultivators having lands devoted to dry cultivation alone, who were formerly erroneously included in the number of Puttadars, although no Puttas were or are issued on their account, as explained in my letter to the Board, dated 27th March 1866, No. 104.

* Fusly 1271.	Fusly 1276.	Decrease.
2,08,337	1,66,789	41,548

There has been no considerable increase in the several kinds of cattle. Under She Buffaloes there appears a decrease of about 4,000.

Epidemic disease has occasionally shown itself in different localities; and though no very striking outbreak has occurred, the aggregate of the various losses must have been very considerable.

30. Remarks on the conduct of Subordinate Officers.—The conduct of the Subordinate Officers has been generally satisfactory, but calls for no special remark on this occasion.

(Signed) G. A. BALLARD,
Collector.

1st November 1867.

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SUB-COLLECTORATE.

1. I have the honour to submit the annual Jummahbundy Report for Fusly 1276.

2. The Settlement was commenced on 23rd January 1867, and completed on the 28th May by Mr. Logan.

3. The Puttas were distributed in the following stations:—

Cherakal .... { 1. Oodayam Kunnu. 2. Payangadi. 3. Taliparamba.

Kottayam......... { 1. Chavashery. 2. Kootuparamba. 3. Tellicherry.

Kurumbranad ... { 1. Badagara. 2. Payoly. 3. Quilandy.

4. Under the Government Proceedings, No. 2,362, dated 5th September 1866, six Amshoms marginally noted, of Kurumbranad talook, have been transferred to Calicut talook, and a decrease of 18,241 Rupees and 11 Pies has thereby occurred in the amount of revenue in Kurumbranad talook.

1. Nedianad. 4. Annasherry.
2. Kiakoth. 5. Naduvelloor.
3. Madavoor. 6. Naminda.

5. Previous to this transfer the Sub-Magistrate of Quilandy had the Magisterial jurisdiction of twenty Amshoms. Mr. Logan added twelve Amshoms from Kurumbranad talook to Quilandy, after this transfer, and thus the Sub-Magistrate of Quilandy now exercises his Magisterial jurisdiction in twenty-six Amshoms. All these twenty-six Amshoms were formerly included in the old Kurumbranad talook, and the present arrangement with respect to the Magisterial jurisdiction is satisfactory to the people. By this transfer the Magisterial business of Kurumbranad Tahsildar is also much reduced.

6. The total number of Puttas granted this year amounted to 38,844, of which 1,443 Puttas were given to the present holders on succession to the property of their deceased relatives. There still remain 162 Puttas of this nature to be distributed.

7. The difference in rain-fall between last Fusly and this will be seen from the following Statement:—

Talooks.	Fusly 1275.			Fusly 1276.		
	Measure.	Inches.	Tenths.	Measure.	Inches.	Tenths.
Cherakal	186	8	6	176	8	3
Kottayam	210	9	2	191	8	4
Kurumbranad	186	6	3	162	6	8

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8. The Statement of deaths by Cholera and Small-pox is shown below. The deaths are, however, very few this year:—

Talook.	Divisions.	Cholera.			Small-pox.			Total.		
		Attacked.	Lived.	Died.	Attacked.	Lived.	Died.	Attacked.	Lived.	Died.
Cherakal ...	1. Taliparamba.	2	...	2	35	22	13	37	22	15
	2. Cherakal ...	35	2	33	222	172	50	257	174	83
	3. Cannanore ..	5	...	5	60	48	12	65	48	17
Kottayam ...	1. Tellicherry...	33	...	33	106	84	22	139	84	55
	2. Kottayam ...	45	6	39	159	118	41	204	124	80
	3. Chavasherry..	6	4	2	114	77	37	120	81	39
Kurumbranad.	1. Kurumbranad	1	...	1	79	56	23	80	56	24
	2. Quilandy ...	42	2	40	81	53	28	123	55	68
	Total...	169	14	155	856	630	226	1,025	644	381
	In Fusly 1275...	...	...	9,346	...	...	17	...	...	9,363
	Decrease...	...	...	9,191	...	...	...	...	...	8,982
	Increase...	...	...	...	...	...	209	...	...	...

9. The price of paddy was considerably higher than last year; it reached 289 Rupees, 9 Annas, and 7 Pies.

	RS.	A.	P.
Fusly 1275...	260	13	0
Do. 1276...	289	9	1

10. No Indigo was cultivated this year.

11. Cotton is cultivated in some parts of the District with Ponom cultivation. The different cotton seeds received from Madras were sown in many parts of the District, but with no good effect. This climate does not appear to be suited for cotton cultivation, owing to the severity of the monsoon.

12. Sugarcane is also cultivated in some wet lands at Tellicherry and Cannanore. This cultivation being not so profitable as that of paddy, it is not carried on here extensively.

13. The Land Revenue for the year shows an increase of Rupees 1,595-9-5:—

	RS.	A.	P.
Fusly 1275...	5,10,842	6	3
Do. 1276...	5,12,437	15	8
Increase...	1,595	9	5

14. The following are the particulars of increase and decrease under various items:—

WET.

Increase.

	RS.	A.	P.
By resumption of remissions	817	13	9
By imposition of assessment on various lands ...	135	14	3
By imposition of assessment on cowle lands ...	338	10	2
By increase of cultivation assessed after inspection...	171	13	7
Total...	1,464	3	9

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WET.

Decrease.

	RS.	A.	P.
Remission of assessment on lands planted with fruit trees...	52	11	7
Remission on lands inundated	18	10	3
Do. on account of heavy assessment ...	133	15	8
Do. on account of double assessment ...	2	3	0
Do. granted on assessment of lands which appeared on an examination of Hinduvi accounts to have been erroneously assessed	3	2	5
Remission on account of waste...	615	13	5
Remission of assessment in a land inundated by the breach of Kattambelly dam	0	10	4
Decrease of Jenma Shishtom in consequence of the sale of Government Jenmom right... ...	302	6	6
Total...	1,129	9	2
Net Increase...	334	10	7

DRY.

	Fusly 1275.			Fusly 1276.			Net. Increase.			Net. Decrease.		
	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.	RS.	A.	P.
Ellu...	999	7	1	1,495	13	10	496	6	9	...	...	...
Moden	4,406	5	6	4,235	3	8	...	...	...	171	1	10
Ponom	17,998	0	10	16,901	2	5	...	...	...	1,096	14	5
Pallyal	729	11	10	626	15	8	...	...	...	102	12	2
Total...	24,133	9	3	23,259	3	7	496	6	9	1,370	12	5
							Net Decrease...			874	5	8
Lands assessed at 6 Annas per acre.	3,672	8	0	3,731	3	2	58	11	2	...	...	...
Total...	27,806	1	3	26,990	6	9	58	11	2	874	5	8
							Net Decrease ..			815	10	6

GARDENS.

Increase.

	RS.	A.	P.
New gardens brought under assessment	1,058	8	7
Assessment on Cowle gardens	154	10	6
Do. on old gardens reclaimed	971	14	2
By adjustment of erroneous entries	1	8	1
Remission resumed...	205	1	3
Total...	2,391	10	7

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Decrease.

Remission of assessments on gardens worn out	150	6	2
Temporary remission on account of fallen trees	92	7	0
Remission of double assessment	2	12	10
Remission of assessment on gardens taken by Government for Bandy Pettah	17	0	3
Abandonment of Shishtom	45	13	5
Total...	308	7	8
Net Increase...	2,083	2	11
Inam Jody	...	...	...
Increase...	12	11	7
Decrease...	19	5	2
Net Decrease...	6	9	7

15. In the Sub-Division the " Amshom Service Fund" assessment is to be found only in twenty-six Amshoms in Kurumbranad talook. Until last Fusly this assessment was collected with wet land assessment. In this Fusly it was separated from wet land assessment, and the result is as follows:—

	RS.	A.	P.
Fusly 1275	4,701	4	8
Do. 1276	4,719	10	2
Increase...	18	5	6

16. As Act No. III. of 1866 came into operation only on the 1st January 1867, the collections were made for the half Fusly year at the rate of three Pies per Rupee, and this sum amounted to Rupees 7,909-3-7.

17. The following table will show that the Revenue of this year is a decrease of Rupees 10,505-4-5 on the average revenue of the preceding five years. This decrease is owing to the transfer of six Amshoms from Kurumbranad talook, and to the separation of Amshom Service Fund assessment from the Land Revenue:—

Fusly.	Cherakal.			Kottayam.			Kurumbranad.			Total.		
1271...	1,86,800	3	5	92,890	5	4	2,25,551	6	9	5,05,241	15	6
1272...	1,88,873	1	9	96,078	12	1	2,26,055	15	8	5,11,007	13	6
1273...	1,92,403	7	5	94,014	10	6	2,24,498	0	11	5,10,916	2	10
1274...	1,94,023	7	8	96,190	15	5	2,26,493	3	9	5,16,707	10	10
1275...	1,94,180	14	7	96,851	3	7	2,04,810	3	2	4,95,842	5	4
Total...	9,56,281	2	10	4,76,025	14	11	11,07,408	14	3	25,39,716	0	0
Average...	...	...	...	...	...	...	...	...	...	5,07,943	3	2
1276...	1,95,090	12	4	96,480	15	3	2,05,866	3	2	4,97,437	14	9
							Decrease...			10,505	4	5

18. Abkarry.—Under the head of Abkarry there is an increase of Rupees 4,800:—

	RS.	A.	P.
Fusly 1275	61,115	0	0
Do. 1276	65,915	0	0
Increase...	4,800	0	0

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19. No difference whatever is to be found between the amount of Ferry Farms of last and present Fuslies.

Fusly 1275	33,297	0	0
Do. 1276	33,297	0	0

20. The following table shows the revenue under all heads:—

Items.	Fusly 1275.	Fusly 1276.	Comparison. Increase.	Comparison. Decrease.
Wet	2,62,797 15 1	2,63,132 9 8	334 10 7	... ...
Dry	27,806 1 3	26,990 6 9	... ...	815 10 6
Garden	2,04,282 13 11	2,06,366 0 10	2,083 2 11	... ...
Permanently settled ...	15,000 0 11	15,000 0 11	... ...	... ...
Total...	5,09,886 15 2	5,11,489 2 2	2,417 13 6	815 10 6
Jody...	955 7 1	948 13 6	... ...	6 9 7
Total...	5,10,842 6 3	5,12,437 15 8	2,417 13 6	822 4 1
Amshom Service Fund.	4,701 4 8	4,719 10 2	18 5 6	... ...
Road Fund...	... ...	7,709 3 7	7,909 3 7	... ...
Abkarry, inclusive of Knife-tax	61,186 6 4	65,986 6 4	4,800 0 0	... ...
Ferry Farms	33,297 0 0	33,297 0 0	... ...	... ...
Grand Total...	6,10,027 1 3	6,24,350 3 9	15,145 6 7	822 4 1
		Net Increase..	14,323 2 6	... ...

21. Shevoy Jama collections in this year amount to Rupees 19-11-9, of which Anna 1 and Pies 6 is the Jenma Bhogum under Cowle No. 433, issued in Fusly 1267. Of the rest, namely, Rupees 19-10-3, Rupees 7-11-0 is the amount collected for six years from Fusly 1270 to 1275 on a wet land at Moyakunnu Amshom, in Kottayom talook; Rupees 6-6-0 is the amount of Revenue similarly collected for four years from Fusly 1270 to 1273 on a land in Dharmapatam Amshom, and the remainder, Rupees 5-9-3, is the remission amount granted for three years from Fusly 1270 to 1272, which has been resumed this year.

22. The interest account exhibits a sum of Rupees 138-14-8 this year.

	Fusly 1275. RS.	A.	P.	Fusly 1276. RS.	A.	P.
On the arrears of Land Revenue	20	7	1	27	7	3
Do. Abkarry...	37	5	3	49	5	4
Do. Ferry Farms	52	5	5	62	2	1
Total...	110	1	9	138	14	8
Net Increase...	...	...	...	28	12	11

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23. Of the total demand of Rupees 6,24,350-3-9 of this Fusly, Rupees 6,19,350-2-10 have been collected, leaving a balance of Rupees 5,000-0-11. This balance is due by the Arakal Rajah, and is to be collected from him as usual in the month of August. There are some other arrears for former Fuslies amounting to Rupees 22-4-1. This amount is due on account of Jenmashistom payable to Government, and as such should be remitted as done up to Fusly 1273.

24. As directed by the Standing Circular, No. 5, dated 18th January 1864, Mr. Logan has examined the talook and village accounts, and found them kept in good order.

25. As I have been only a very short time in charge of the Sub-Division, I am unable to make any full report on the conduct of the Subordinate officials. I have had no reason to find fault with them while I have been here.

(Signed) H. SEWELL,
Acting Sub-Collector.

(True Copy.)

(Signed) G. A. BALLARD.
Collector.

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